

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEW JERSEY**

D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET

IN RE: RIH ACQUISITIONS NJ, LLC, et al.,¹ **APPLICANT:** Mercer (US) Inc.

CASE NO. 13-34483 **CLIENT:** Debtors

CHAPTER: 11 **CASE FILED:** November 6, 2013

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. §1746.

**SECTION I
 FEE SUMMARY**

**First Interim and Final Fee Statement Covering the
 Period November 6, 2013 through May 15, 2014**

TOTAL PREVIOUS FEE REQUESTED: ²	\$61,250.94
TOTAL FEES ALLOWED TO DATE:	\$61,250.94
TOTAL RETAINER (IF APPLICABLE):	\$25,000.00
TOTAL HOLDBACK (IF APPLICABLE):	\$12,250.19
TOTAL RECEIVED BY APPLICANT: ³	\$54,886.19

Name of Professional	Title	Years Admitted (or Years of Professional Service)	Hourly Rate	Total Hours Billed ⁴	Total Compensation
Dempsey, John	Partner	Twenty Five Years	\$852.60	48.25	\$41,137.96
Dluhy, Bryan	Associate	Three Years	\$377.00	46.00	\$17,342.00
Kulkarni, Nikhil	Analyst	Less than One Year	\$284.20	9.75	\$2,770.98
TOTALS:				104.00	\$61,250.94
BLENDED RATE:					\$588.95

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal identification number are: RIH Acquisitions NJ, LLC d/b/a The Atlantic Club Casino Hotel (1695) and RIH Propco NJ, LLC (5454).

² Mercer filed its First Monthly Fee Statement on January 25, 2014 (the "Monthly Fee Statement"). No objection to the Monthly Fee Statement was filed or otherwise received by Mercer. Mercer has not previously filed a fee application for the time period covered by the Monthly Fee Statement.

³ Includes application of the \$25,000 retainer to Mercer's Monthly Fee Statement.

⁴ Mercer's detailed time entries, which are attached to this Monthly Statement, are stated in quarter hour increments, as approved by this Court in the Order approving the retention of Mercer under the terms set forth in the retention application and engagement letter.



FEE TOTALS – PAGE 2	\$61,250.94
DISBURSEMENTS TOTALS - PAGE 2	\$9,839.67
TOTAL FEE APPLICATION	\$71,090.61

**SECTION II
SUMMARY OF SERVICES**

<u>Services Rendered</u>	<u>Hours</u>	<u>Fees</u>
Compensation Consulting	104.00	\$61,250.94
SERVICES TOTAL	104.00	\$61,250.94

**SECTION III
SUMMARY OF DISBURSEMENTS**

<u>Disbursements Category</u>	<u>Amount</u>
a) Administrative – Legal	\$4,675.50
b) Travel	\$1,880.21
c) Research Expenses	\$3,473.15
d) Other (Explain)	
Local Meals for Late Work	\$92.81
Local Transportation for Late Work	\$41.50
Subtotal for Other Disbursements	\$134.31
DISBURSEMENTS TOTAL	\$9,839.67

**SECTION IV
CASE HISTORY**

1. DATE CASE FILED: November 6, 2013
2. CHAPTER UNDER WHICH CASE WAS COMMENCED: Chapter 11
3. DATE OF RETENTION: November 12, 2013 *nunc pro tunc* to November 6, 2013. A copy of the retention order is attached hereto as Exhibit A.

If limit on number of hours or other limitations to retention, set forth: N/A

4. SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED:

Mercer has advised the Debtors in connection with the creation of a key employee incentive plan (the “*KEIP*”), which was designed to: (i) motivate and preserve essential

personnel through the closing of a sale of substantially all of the Debtors' assets; (ii) reward essential employees if critical goals were met in connection with the sale; and (iii) to maximize the value of the Debtors' estates for the benefit of all creditors.

Invoices itemizing out-of-pocket expenses incurred are attached as Exhibit C.

5. ANTICIPATED DISTRIBUTION TO CREDITORS: Unknown at this time.
A. ADMINISTRATION EXPENSES:
B. SECURED CREDITORS:
C. PRIORITY CREDITORS:
D. GENERAL UNSECURED CREDITORS:
6. FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): Unknown at this time.

I certify under penalty of perjury that the foregoing is true and correct.

MERCER (US) INC.

Signature: John Dempsey

Printed Name: John Dempsey

Title: Partner

Date: June 13, 2014

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-2(c) COLE, SCHOTZ, MEISEL, FORMAN & LEONARD, P.A. A Professional Corporation Court Plaza North 25 Main Street P.O. Box 800 Hackensack, NJ 07602-0800 Michael D. Sirota, Esq. Warren A. Usatine, Esq. Ryan T. Jareck, Esq. Nicholas B. Vislocky, Esq. (201) 489-3000 (201) 489-1536 Facsimile Attorneys for RIH Acquisitions NJ, LLC, <i>et al.</i> , Debtors- in-Possession
In re: RIH ACQUISITIONS NJ, LLC, <i>et al.</i> , ¹ Debtors-in-Possession.

Case No. 13-34483
(Jointly Administered)
Judge: Hon. Gloria M. Burns
Chapter 11

**FIRST INTERIM AND FINAL
APPLICATION OF MERCER (US)
INC. FOR COMPENSATION FOR
PROFESSIONAL SERVICES
RENDERED AND REIMBURSEMENT
OF ACTUAL AND NECESSARY
EXPENSES PURSUANT TO 11 U.S.C.
§§ 328 AND 330**

TO: HONORABLE GLORIA M. BURNS
CHIEF UNITED STATES BANKRUPTCY JUDGE

The Application of Mercer (US) Inc. ("*Mercer*"), compensation consultant to the debtors and debtors-in-possession (the "*Debtors*"), in support of its First Interim and Final Application for Allowance of Compensation (the "*Application*") pursuant to Sections 328 and 330 of Chapter 11 of Title 11 of the United States Code (the "*Bankruptcy Code*") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "*Bankruptcy Rules*"), for professional services performed by

¹The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal identification number are: RIH Acquisitions NJ, LLC d/b/a The Atlantic Club Casino Hotel (1695) and RIHPropco NJ, LLC (5454).

Mercer for the period commencing November 6, 2013, through and including May 15, 2014 (the “*Compensation Period*”), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

BACKGROUND

1. On November 6, 2013 (the “*Filing Date*”), the Debtors filed voluntary petitions for relief pursuant to Chapter 11 of the Bankruptcy Code.

2. On December 2, 2013, this court entered an Order authorizing the retention of Mercer as compensation consultant to the debtors *nunc pro tunc* to November 6, 2013 (the “*Retention Order*”). A true copy of the Retention Order is attached as **Exhibit A**.

3. On November 8, 2013, this Court entered an Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the “*Administrative Fee Order*”). Pursuant to the Administrative Fee Order, Professionals, as defined therein, may file with the Bankruptcy Court monthly fee statements on or before the 25th day of each month. If there are no objections to a monthly fee statement, then the Professionals are entitled to payment in the amount of eighty (80%) percent of the fees and one hundred (100%) percent of the expenses requested in the monthly fee statement. The Administrative Fee Order further provides that Professionals may file an Interim Fee Application for allowance of compensation and reimbursement of expenses of the amount sought in the monthly fee statements.

4. On May 15, 2014, the Debtors filed a Notice of: (A) Order Confirming Joint Plan of Liquidation of RIH Acquisitions NJ, LLC and RIH Propco NJ, LLC Under Chapter 11 of the Bankruptcy Code; (B) Effective Date of Plan; and (C) Deadline for Filing Certain Claims (the

“Notice of Effective Date”). Pursuant to the Notice of Effective Date, the Debtors have declared May 15, 2014 as the Effective Date of the Plan.

SERVICES PROVIDED DURING THE COMPENSATION PERIOD

5. During the chapter 11 cases, Mercer provided extensive services relating to the Debtors’ executive compensation. Such services primarily consisted of assisting the Debtors in the development and approval of a Key Employee Incentive Plan (the “KEIP”). Mercer respectfully submits that its services were necessary and valuable to the Debtors and their estates and were in the estates’ best interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues and/or tasks involved. The professional services were performed in an expeditious and efficient manner.²

PREVIOUS MONTHLY FEE STATEMENTS

6. In accordance with the Administrative Fee Order, Mercer previously submitted the following Monthly Fee Statement:

<u>Application</u>	<u>Period Covered</u>	<u>Requested Fees / Expenses</u>	<u>Approved Fees / Expenses</u>
First Monthly	11/6/2013 – 12/31/2013	\$61,250.94 / \$5,885.44	\$61,250.94 / \$5,885.44

² The foregoing professional services performed by Mercer are a summary only.

RELIEF REQUESTED FOR CHAPTER 11 CASES

7. Mercer seeks final allowance of compensation for professional services rendered to the Debtors during the chapter 11 cases in the amount of \$61,250.94. In addition, Mercer seeks approval for reimbursement of expenses incurred in connection with its services in the aggregate amount of \$9,839.67. The aggregate amount of fees and expenses sought under the Compensation Period totals \$71,090.61.

8. During the chapter 11 cases, Mercer professionals expended a total of 104 hours for a total amount of \$61,250.94. Mercer's detailed time entries are attached hereto as **Exhibit B**.³ The fees charged by Mercer in this proceeding are billed in accordance with its existing billing rates and procedures in effect during the Compensation Period. Mercer's hourly billing rates for professionals ranged from \$284.20 to \$852.60 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate of \$588.95.

9. Mercer has also incurred \$9,839.67 in direct out-of-pocket expenses in providing professional services during the chapter 11 cases. These charges are intended to cover Mercer's direct operating costs, which costs are not incorporated into Mercer's billing rates. **Exhibit C**⁴ attached hereto contains a breakdown of expenses incurred by Mercer for the entirety of the chapter 11 cases.

10. The compensation requested in this Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11 of the United States Code. Mercer has endeavored to assist the Debtors in the most expeditious and economical manner possible. Tasks have been assigned to professionals so that

³ The same detailed time entries were attached to Mercer's previously filed Monthly Fee Statement.

⁴ Pursuant to the terms of the Engagement Letter, Mercer seeks reimbursement for reasonable attorneys' fees incurred in connection with the Retention Application and preparing fee applications. The detailed statements of Mercer's outside counsel are included in **Exhibit C**.

work is being performed by those both familiar with the particular matters at hand and by individuals with the hourly rate appropriate for that matter. Moreover, Mercer has sought to ensure no duplication of its efforts were made by other professionals.

11. No agreement or understanding exists between Mercer and any other person for the sharing of compensation received or to be received for services rendered in or in connection with these cases other than the employees of Mercer and its parent company, Marsh & McLennan Companies, Inc., as previously disclosed.

12. Section 330 of the Bankruptcy Code 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 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, 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; 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).

13. In the instant case, Mercer respectfully submits that the services for which it seeks compensation in this Application were necessary to represent the Debtors and the interests of their estates effectively.

WHEREFORE, Mercer respectfully requests that this Court enter an order: (a) allowing Mercer (i) compensation of \$61,250.94, for actual, reasonable and necessary professional services rendered on behalf of the Debtors during the period of November 6, 2013 through May 15, 2014 (ii) \$9,389.67 for actual, reasonable and necessary expenses incurred during the same period, and (iii) final allowance of compensation and reimbursement of expenses in the amount of \$71,090.61; (b) authorizing and directing the Debtors to pay Mercer the amount of \$71,090.61 which is equal to the fees and expenses request herein, less any amounts the Debtors previously paid to Mercer on account of such fees and expenses; and (c) granting such other relief as the Court deems just and proper.

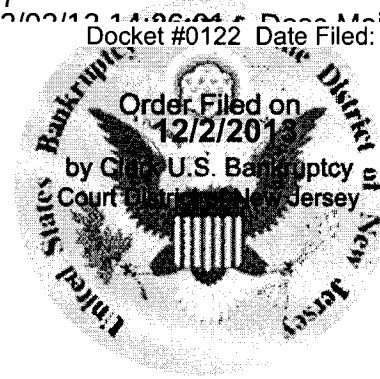
Dated: June 11, 2014

Respectfully submitted,

COLE, SCHOTZ, MEISEL,
FORMAN & LEONARD, P.A.
Attorneys for RIH Acquisitions NJ, LLC,
et al., Debtors-in-Possession

By: /s/ Ryan T. Jareck
Ryan T. Jareck

EXHIBIT A



UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-2(c)
COLE, SCHOTZ, MEISEL,
FORMAN & LEONARD, P.A.
A Professional Corporation
Court Plaza North
25 Main Street
P.O. Box 800
Hackensack, NJ 07602-0800
Michael D. Sirota, Esq.
Warren A. Usatine, Esq.
Ryan T. Jareck, Esq.
Nicholas B. Vislocky, Esq.
(201) 489-3000
(201) 489-1536 Facsimile
Proposed attorneys for RIH Acquisitions NJ, LLC, *et al.*,
Debtors-in-Possession

In re:

RIH ACQUISITIONS NJ, LLC, *et al.*,¹

Debtors-in-Possession.

Case No. 13-34483 (GMB)

(Jointly Administered)

Judge: Hon. Gloria M. Burns

Chapter 11

**ORDER AUTHORIZING THE DEBTORS' EMPLOYMENT AND RETENTION OF
MERCER (US) INC. AS COMPENSATION CONSULTANT TO THE DEBTORS PURSUANT
TO 11 U.S.C. § 327(a) NUNC PRO TUNC TO THE FILING DATE**

The relief set forth on the following pages, numbered two (2) through five (5), is hereby
ORDERED.

DATED: 12/2/2013



Gloria M. Burns, Chief Judge
United States Bankruptcy Court Judge

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal identification number are: RIH Acquisitions NJ, LLC d/b/a The Atlantic Club Casino Hotel (1695) and RIH Propco NJ, LLC (5454).



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Debtor: RIH ACQUISITIONS NJ, LLC, *et al.*
Case No: 13-34483 (GMB)
Caption of Order: ORDER AUTHORIZING THE DEBTORS' EMPLOYMENT AND RETENTION OF MERCER (US) INC. AS COMPENSATION CONSULTANT TO THE DEBTORS PURSUANT TO 11 U.S.C. § 327(a) *NUNC PRO TUNC* TO THE FILING DATE

THIS MATTER having been opened to the Court by RIH Acquisitions NJ, LLC d/b/a The Atlantic Club Casino Hotel and RIH Propco NJ, LLC, the within debtors and debtors-in-possession (the "**Debtors**"), upon an Application (the "**Application**")² for entry of an order authorizing the Debtors to employ and retain Mercer (US) Inc. ("**Mercer**") as compensation consultant to the Debtors pursuant to Section 327(a) of the Bankruptcy Code *nunc pro tunc* to November 6, 2013 (the "**Filing Date**"); and the Court having considered the Application, and the Engagement Letter attached thereto, and the Declaration of John Dempsey (the "**Dempsey Declaration**") in support thereof; and the Court being satisfied based on the representations made in the Dempsey Declaration that Mercer does not hold or represent any interest adverse to the Debtors' or their estates with respect to the matter for which it is being retained; and notice of the proposed retention having been given in accordance with the requirements of D.N.J. LBR 2014-1(a), as evidenced by the Certificate of Compliance with D.N.J. LBR 2014-1(a); and for other good cause shown,

IT IS ORDERED as follows:

1. The retention of Mercer as compensation consultant to the Debtors is hereby authorized and approved pursuant to 11 U.S.C. § 327(a) effective as of the Filing Date, to render

² All capitalized terms used but not otherwise defined herein shall have the same meanings ascribed to them in the Application.

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Debtor: RIH ACQUISITIONS NJ, LLC, *et al.*
Case No: 13-34483 (GMB)
Caption of Order: ORDER AUTHORIZING THE DEBTORS' EMPLOYMENT AND RETENTION OF MERCER (US) INC. AS COMPENSATION CONSULTANT TO THE DEBTORS PURSUANT TO 11 U.S.C. § 327(a) *NUNC PRO TUNC* TO THE FILING DATE

the services and on the terms and conditions set forth in the Application and the Engagement Letter.

2. Any and all compensation to be paid to Mercer for services rendered on the Debtors' behalf shall be fixed by application to this Court in accordance with Sections 330 and 331 of the Bankruptcy Code and such Rules of Local and Federal Bankruptcy Procedure as may then be applicable, unless an alternate arrangement for interim compensation is authorized by the court.

3. The indemnification provisions in the Engagement Letter are approved, subject during the pendency of these Chapter 11 cases to the following:

(a) Mercer shall not be entitled to indemnification, contribution or reimbursement pursuant to the Engagement Letter for services, unless such services and the indemnification, contribution or reimbursement therefore are approved by the Court.

(b) Notwithstanding any provision of the Engagement Letter to the contrary, the Debtors shall have no obligation to indemnify Mercer, or provide contribution or reimbursement to Mercer, for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen from Mercer's gross negligence or willful misconduct, (ii) for a contractual dispute in which the Debtors allege the breach of Mercer's contractual obligations unless the Court determines that indemnification, contribution or reimbursement would be permissible

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Debtor: RIH ACQUISITIONS NJ, LLC, *et al.*
Case No: 13-34483 (GMB)
Caption of Order: ORDER AUTHORIZING THE DEBTORS' EMPLOYMENT AND RETENTION OF MERCER (US) INC. AS COMPENSATION CONSULTANT TO THE DEBTORS PURSUANT TO 11 U.S.C. § 327(a) *NUNC PRO TUNC* TO THE FILING DATE

pursuant to *In re United Artists Theatre Company, et al.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to Mercer's gross negligence or willful misconduct, but determined by this Court, after notice and a hearing, to be a claim or expense for which Mercer should not receive indemnity, contribution or reimbursement under the terms of the Engagement Letter, as modified by this Order;

(c) If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, Mercer believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letter (as modified by this Order), including without limitation the advancement of defense costs, Mercer must file an application therefore in this Court, and the Debtors may not pay any such amounts to Mercer before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by Mercer for indemnification, contribution or reimbursement and not a provision limiting the duration of the Debtors' obligation to indemnify Mercer; and

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Debtor: RIH ACQUISITIONS NJ, LLC, *et al.*
Case No: 13-34483 (GMB)
Caption of Order: ORDER AUTHORIZING THE DEBTORS' EMPLOYMENT AND
RETENTION OF MERCER (US) INC. AS COMPENSATION
CONSULTANT TO THE DEBTORS PURSUANT TO 11 U.S.C.
§ 327(a) *NUNC PRO TUNC* TO THE FILING DATE

(d) Any limitation on liability or any amounts to be contributed by the parties to the Engagement letter under the terms of the Engagement Letter shall be eliminated during the pendency of these chapter 11 cases.

4. A true copy of this Order shall be served on all parties-in-interest within seven (7) days hereof.

Form order - ntcorder

UNITED STATES BANKRUPTCY COURT

District of New Jersey
401 Market Street
Camden, NJ 08102

Case No.: 13-34483-GMB
Chapter: 11
Judge: Gloria M. Burns

In Re: Debtor(s) (name(s) used by the debtor(s) in the last 8 years, including married, maiden, trade, and address):

RIH Acquisitions NJ, LLC
dba The Atlantic Club Casino Hotel
Boston Avenue & The Boardwalk
Atlantic City, NJ 08401

Social Security No.:

Employer's Tax I.D. No.:
01-0821695

NOTICE OF JUDGMENT OR ORDER
Pursuant to Fed. R. Bankr. P. 9022

Please be advised that on December 2, 2013, the court entered the following judgment or order on the court's docket in the above-captioned case:

Document Number: 122 - 70

Order Granting Application to Employ Mercer (US) Inc. as Compensation Consultant to the Debtor Nunc Pro Tunc to the Filing Date (Related Doc # 70). Service of notice of the entry of this order pursuant to Rule 9022 was made on the appropriate parties. See BNC Certificate of Notice. Signed on 12/2/2013. (cmf)

Parties may review the order by accessing it through PACER or the court's electronic case filing system (CM/ECF). Public terminals for viewing are also available at the courthouse in each vicinage.

Dated: December 2, 2013

JJW: cmf

James J. Waldron
Clerk

EXHIBIT B

Time Detail
November 6, 2013 to May 15, 2013

Employee	Date	Hours	Actual	Description
Dempsey John B	6-Nov-13	1.00	\$852.60	Prepare market practices deck (1.0).
Dempsey John B	7-Nov-13	0.50	\$426.30	Telephone conference with Steve Cramer, Pathria Varun, Warren Usatine, Andrew Parlen and Bryan Dluhy regarding compensation plan issues (0.5).
Dluhy Bryan M	7-Nov-13	3.00	\$1,131.00	Conference call with John Dempsey, Steve Cramer, Pathria Varun, Warren Usatine and Andrew Parlen regarding deck on KEIP market practices (0.5); internal meeting with John Dempsey to discuss KEIP plan design (0.25); draft deck on KEIP design (2.25).
Dempsey John B	8-Nov-13	2.50	\$2,131.50	Prepare plan design deck (2.0); telephone conference with Varun Partha regarding priorities for incentive plan (0.5).
Dluhy Bryan M	8-Nov-13	2.50	\$942.50	Draft deck on KEIP design (2.5).
Dempsey John B	11-Nov-13	2.00	\$1,705.20	Additional revisions to plan design deck (1.0); telephone conference with Steve Cramer, Pathria Varun, Warren Usatine, Andrew Parlen, Scott Farnsworth and Bryan Dluhy regarding plan design issues (0.5); review and prepare for same (0.5).
Dluhy Bryan M	11-Nov-13	0.50	\$188.50	Telephone conference with client working group to discuss plan design issues (0.5).
Kulkarni Nikhil	11-Nov-13	2.00	\$568.40	Research compensation issues in connection with asset sales (2.0).
Dempsey John B	12-Nov-13	1.00	\$852.60	Additional revisions to plan design deck (1.0).
Dluhy Bryan M	12-Nov-13	0.50	\$188.50	Revise draft deck on KEIP design (0.5).
Kulkarni Nikhil	12-Nov-13	2.75	\$781.56	Additional research on compensation issues in connection with asset sales (2.75).
Kulkarni Nikhil	13-Nov-13	0.50	\$142.10	Continue researching compensation issues in connection with asset sales (0.5).
Dempsey John B	14-Nov-13	4.00	\$3,410.40	Prepare sensitivity analysis in connection with proposed KEIP (3.0); telephone conference with client working group and Bryan Dluhy regarding open plan issues (1.0).
Dluhy Bryan M	14-Nov-13	2.00	\$754.00	Conference call with John Dempsey and Debtor advisors on KEIP plan design (1.0); update deck on KEIP design based on same (1.0).
Dluhy Bryan M	16-Nov-13	2.00	\$754.00	Updates to deck on KEIP plan design (2.0).
Dempsey John B	18-Nov-13	2.00	\$1,705.20	Review and revise draft exhibit to declaration for KEIP motion (2.0).
Dluhy Bryan M	18-Nov-13	4.00	\$1,508.00	Prepare exhibit for Dempsey declaration in support of KEIP motion (3.0); revise draft declaration in connection with same (1.0).
Kulkarni Nikhil	18-Nov-13	0.75	\$213.16	Additional research on compensation in sale scenarios in connection with preparation of documentation for KEIP motion (0.75).
Dempsey John B	19-Nov-13	5.00	\$4,263.00	Review of market pay levels for inclusion in report (1.0); review and substantially revise draft declaration in support of KEIP motion (4.0).
Dluhy Bryan M	19-Nov-13	2.00	\$754.00	Review and edit Dempsey declaration for KEIP motion (0.25); prepare market compensation analysis using casino market data for same (1.75).

Employee	Date	Hours	Actual	Description
Dluhy Bryan M	20-Nov-13	2.00	\$754.00	Additional revisions to Dempsey declaration for KEIP motion (0.5); update deck on KEIP plan design for exhibit to declaration (1.5).
Dluhy Bryan M	21-Nov-13	2.00	\$754.00	Additional revisions to Dempsey declaration based upon updated deck (0.5); update deck on KEIP plan design for exhibit to declaration (1.5).
Dluhy Bryan M	26-Nov-13	1.00	\$377.00	Prepare source documents for KEIP market data in connection with committee requests (1.0).
Dempsey John B	27-Nov-13	1.00	\$852.60	Review of market pay levels for inclusion in report (1.0).
Dluhy Bryan M	27-Nov-13	2.00	\$754.00	Prepare additional documentation for committee requests in connection with KEIP (2.0).
Dempsey John B	2-Dec-13	1.00	\$852.60	Telephone conference with Committee representatives regarding KEIP Motion (1.0).
Dluhy Bryan M	2-Dec-13	1.50	\$565.50	Prepare responses to committee discovery requests (1.5).
Dempsey John B	6-Dec-13	1.00	\$852.60	Deposition discussion with Ryan Jareck, Michael Sirota, Scott Farnsworth and Eric Matejevich (1.0).
Dluhy Bryan M	6-Dec-13	2.00	\$754.00	Research in connection with contested KEIP motion based upon committee objections and statements in support of same (2.0).
Dluhy Bryan M	7-Dec-13	2.00	\$754.00	Continue preparing responses to committee discovery requests (2.0).
Dempsey John B	8-Dec-13	3.00	\$2,557.80	Review and prepare responses to committee discovery requests (3.0).
Dluhy Bryan M	8-Dec-13	1.50	\$565.50	Update market summary statistics (1.5).
Dempsey John B	9-Dec-13	7.00	\$5,968.20	Prepare for deposition (2.0); attend same (4.0); debrief conference with Bryan Dluhy regarding same (0.5); conference with Ryan Jareck and Eric Matejevich in preparation for same (0.5).
Dluhy Bryan M	9-Dec-13	3.50	\$1,319.50	Draft deck comparing KEIP proposals (2.0); additional research in connection with contested KEIP motion (1.5).
Kulkarni Nikhil	9-Dec-13	1.75	\$497.36	Additional research in connection with contested KEIP motion based on committee responses and statements in support of same (1.0); research on KEIP benchmarks (0.75).
Dluhy Bryan M	10-Dec-13	0.50	\$188.50	Additional research in connection with contested KEIP motion based upon committee objections and statements in support of same (0.5).
Dempsey John B	11-Dec-13	0.75	\$639.46	Review Louisiana Riverboat Gaming case cited by committee (0.5); conference with Bryan Dluhy, Ryan Jareck and Michael Sirota regarding same (0.25).
Dluhy Bryan M	11-Dec-13	6.00	\$2,262.00	Additional research for contested KEIP motion based upon committee objections and statements in support of same (2.0); research pre-filing sales marketing efforts for peer group (3.0); commence case study on Louisiana Riverboat Gaming (1.0).
Kulkarni Nikhil	11-Dec-13	2.00	\$568.40	Additional research for contested KEIP motion based upon committee objections and statements in support of same (1.0) research KEIP comparables (1.0).

Employee	Date	Hours	Actual	Description
Dempsey John B	12-Dec-13	4.00	\$3,410.40	Prepare rebuttal exhibits for contested KEIP motion (2.0); review and analyse PwC report for contested KEIP motion (2.0).
Dluhy Bryan M	12-Dec-13	2.00	\$754.00	Continue preparing case study on Louisiana Riverboat Gaming (0.75); draft slides on KEIP goalsetting process (1.25).
Dempsey John B	13-Dec-13	4.00	\$3,410.40	Prepare for Perry Mandarino (committee representative) deposition (0.5); attend same (3.0); follow-up discussion with Bryan Dluhy regarding same (0.5).
Dluhy Bryan M	13-Dec-13	1.00	\$377.00	Draft deck comparing KEIP goals to bids received to date (1.0).
Dempsey John B	14-Dec-13	2.00	\$1,705.20	Analyze committee counterproposal (1.0); conference with Bryan Dluhy regarding same (1.0).
Dluhy Bryan M	14-Dec-13	2.00	\$754.00	Conference with John Dempsey regarding committee proposal (1.0); update deck with final KEIP design (1.0).
Dempsey John B	15-Dec-13	2.00	\$1,705.20	Review documents for KEIP hearing on December 16, 2013 (2.0).
Dempsey John B	16-Dec-13	4.50	\$3,836.70	Meeting with Michael Sirota, Ryan Jarek and Scott Farnsworth regarding KEIP hearing (1.0); prepare for hearing (2.0); attend same and provide expert testimony (1.5).
Dluhy Bryan M	16-Dec-13	0.50	\$188.50	Review and analyze US Trustee objections for John Dempsey (0.5).
Total:		104.00	\$61,250.94	

EXHIBIT C

**Expense Detail
November 6, 2013 to May 15, 2014**

<u>Date</u>	<u>Amount</u>	<u>Description</u>
22-Nov-13	\$42.19	Late Work - Dinner - Bryan Dluhy - November 17, 2013.
22-Nov-13	\$10.15	Late Work - Taxi Bryan Dluhy - November 11, 2013.
22-Nov-13	\$10.85	Late Work - Taxi - Bryan Dluhy - November 18, 2013.
30-Nov-13	\$994.50	Legal Fees.
18-Dec-13	\$460.24	Research Database Charges.
27-Dec-13	\$11.00	Airline Fee - John Dempsey - December 9, 2013.
27-Dec-13	\$11.00	Airline Fee - John Dempsey - December 15, 2013.
27-Dec-13	\$32.00	Parking Midway for deposition in Philadelphia - December 9, 2013 - John Dempsey.
27-Dec-13	\$557.30	Airfare to Philadelphia for hearing on KEIP motion on December 16, 2013 - John Dempsey - December 15, 2013.
27-Dec-13	\$695.80	Airfare to Philadelphia for deposition - John Dempsey - December 9, 2013.
27-Dec-13	\$13.99	Travel - Hotel Phone call - John Dempsey - RIH Meeting - Philadelphia - December 17, 2013.
27-Dec-13	\$37.00	Parking - John Dempsey - O'Hare - for RIH Meeting - December 15, 2013.
27-Dec-13	\$195.20	Lodging - John Dempsey - Philadelphia - for RIH Meeting - December 15,
27-Dec-13	\$42.47	Travel - Meal - John Dempsey - December 16, 2013.
27-Dec-13	\$28.22	Travel - Meal - John Dempsey - December 16, 2013.
27-Dec-13	\$38.23	Travel - Meal - John Dempsey - December 9, 2013.
27-Dec-13	\$11.49	Travel - Meal - John Dempsey - December 9, 2013.
27-Dec-13	\$36.52	Travel - Taxi - John Dempsey - December 15, 2013.
27-Dec-13	\$20.78	Travel - Taxi - John Dempsey - December 16, 2013.
27-Dec-13	\$36.75	Travel - Taxi - John Dempsey - December 16, 2013.
27-Dec-13	\$38.20	Travel - Taxi - John Dempsey - December 9, 2013.
27-Dec-13	\$49.40	Travel - Taxi - John Dempsey - December 9, 2013.
27-Dec-13	\$11.30	Airline Fee - John Dempsey - December 9, 2013.
27-Dec-13	\$13.56	Airline Fee - John Dempsey - December 16, 2013.
27-Dec-13	\$1,500.00	Research Database Charges
30-Dec-13	\$987.30	Legal Fees.
1/14/2014	\$416.67	Research Database Charges.
1/16/2014	\$28.58	Late work - Meal - Bryan Dluhy - December 12, 2013.
1/16/2014	\$22.04	Late work - Meal - Bryan Dluhy - December 15, 2013.
1/16/2014	\$10.65	Late work - Taxi - Bryan Dluhy - November 21, 2013.
1/16/2014	\$9.85	Late work - Taxi - Bryan Dluhy - December 12, 2013.
1/21/2014	\$460.24	Research Database Charges.
1/22/2014	\$312.50	Research Database Charges.
1/31/2014	\$1,574.55	Legal Fees.
2/28/2014	\$232.20	Legal Fees.
4/30/2014	\$519.30	Legal Fees.
5/15/2014	\$367.65	Legal Fees.
Total:	\$9,839.67	

February 28, 2014

No: 100122610

For professional services rendered with regard to:

Re: *RIH Acquisitions NJ, LLC - 2014-00004M*

[L120] Analysis/Strategy

Jan 14, 2014	Eggert, Devon J. Review and revise draft interim fee statements (0.7); e-mail correspondence to John Dempsey regarding open issues for same (0.2).	0.90	274.50
Jan 14, 2014	Sheldon, Kathryn C. Revise first monthly fee statement (2.3); e-mail correspondence to Devon Eggert regarding same (0.3).	2.60	559.00
Jan 15, 2014	Sheldon, Kathryn C. E-mail correspondence to Devon Eggert regarding fee statements (0.2); revise same (0.4).	0.60	129.00
Jan 17, 2014	Sheldon, Kathryn C. Telephone conference with Devon Eggert regarding monthly fee statement (0.2); revise same (0.3).	0.50	107.50
Jan 21, 2014	Eggert, Devon J. Revise fee statement based upon comments of John Dempsey (0.6); multiple e-mail correspondence with John Dempsey regarding same (0.2).	0.80	244.00
Jan 23, 2014	Eggert, Devon J. Review and prepare for telephone conference with Ryan Jareck (counsel for debtors) regarding Mercer fee statement (0.1); multiple e-mail correspondence with Ryan Jareck regarding same (0.1); telephone conference with Ryan Jareck regarding same (0.1).	0.30	91.50
Jan 23, 2014	Sheldon, Kathryn C. Revise first monthly fee statement (0.6); e-mail correspondence to Devon Eggert regarding same (0.1).	0.70	150.50

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February 28, 2014

<i>Jan 24, 2014</i>	<i>Sheldon, Kathryn C.</i>	0.70	150.50
	Final edits to first monthly fee statement (0.7).		
<i>Jan 27, 2014</i>	<i>Sheldon, Kathryn C.</i>	0.20	43.00
	E-mail correspondence to Devon Eggert regarding first monthly fee statement (0.2).		
Total [L120] Analysis/Strategy		7.30	1,749.50

FEE SUMMARY

TIMEKEEPER	HOURS	RATE	FEEES
Eggert, Devon J.	2.00	305.00	\$610.00
Sheldon, Kathryn C.	5.30	215.00	\$1,139.50
TOTAL HOURS	7.30		
TOTAL FEES			\$1,749.50
TOTAL FEES AND DISBURSEMENTS			\$1,749.50

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March 11, 2014

No: 100126043

For professional services rendered with regard to:

Re: RIH Acquisitions NJ, LLC - 2014-00004M

[L120] Analysis/Strategy

<i>Feb 18, 2014</i>	<i>Sheldon, Kathryn C.</i> E-mail correspondence to Devon Eggert regarding certificate of no objections to monthly fee statement (0.2).	0.20	43.00
<i>Feb 19, 2014</i>	<i>Sheldon, Kathryn C.</i> E-mail correspondence to Devon Eggert regarding certificate of no objection regarding first monthly fee statement (0.1).	0.10	21.50
<i>Feb 24, 2014</i>	<i>Sheldon, Kathryn C.</i> Draft monthly fee statement and status chart for professional fees (0.8); e-mail correspondence to Devon Eggert regarding same (0.1).	0.90	193.50
Total [L120] Analysis/Strategy		1.20	258.00

FEE SUMMARY

TIMEKEEPER	HOURS	RATE	FEES
Sheldon, Kathryn C.	1.20	215.00	\$258.00
TOTAL HOURS	1.20		
TOTAL FEES			\$258.00

TOTAL FEES AND DISBURSEMENTS **\$258.00**
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May 13, 2014

No: 100131568

For professional services rendered with regard to:

Re: *RIH Acquisitions NJ, LLC - 2014-00004M*

[L120] Analysis/Strategy

<i>Apr 8, 2014</i>	<i>Sheldon, Kathryn C.</i> Draft fee application (0.5); e-mail correspondence to Devon Eggert regarding same (0.1).	0.60	129.00
<i>Apr 9, 2014</i>	<i>Eggert, Devon J.</i> Review and revise draft fee application (0.2).	0.20	61.00
<i>Apr 9, 2014</i>	<i>Sheldon, Kathryn C.</i> Revise draft fee application (1.3); e-mail correspondence to Devon Eggert regarding same (0.2).	1.50	322.50
<i>Apr 11, 2014</i>	<i>Sheldon, Kathryn C.</i> E-mail to Devon Eggert regarding fee application (0.1).	0.10	21.50
<i>Apr 21, 2014</i>	<i>Sheldon, Kathryn C.</i> E-mail correspondence to Devon Eggert regarding confirmation order for purposes of preparing fee application (0.2).	0.20	43.00
Total [L120] Analysis/Strategy		2.60	577.00

FEE SUMMARY

TIMEKEEPER	HOURS	RATE	FEES
Eggert, Devon J.	0.20	305.00	\$61.00
Sheldon, Kathryn C.	2.40	215.00	\$516.00
TOTAL HOURS	2.60		
 TOTAL FEES			 \$577.00
 TOTAL FEES AND DISBURSEMENTS			 \$577.00

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June 9, 2014

No: 100133768

For professional services rendered with regard to:

Re: RIH Acquisitions NJ, LLC - 2014-00004M

[L120] Analysis/Strategy

May 8, 2014	Sheldon, Kathryn C. E-mail correspondence with Devon Eggert regarding final fee application (0.2); revise same (0.6).	0.80	172.00
May 15, 2014	Sheldon, Kathryn C. Review interim compensation procedures order for revising fee application (0.2); e-mail correspondence to Devon Eggert regarding fee application and plan effective date (0.2); review notice of effective date (0.2); revise final fee application (0.5).	1.10	236.50
Total [L120] Analysis/Strategy		1.90	408.50

FEE SUMMARY

TIMEKEEPER	HOURS	RATE	FEES
Sheldon, Kathryn C.	1.90	215.00	\$408.50
TOTAL HOURS	1.90		
TOTAL FEES			\$408.50

TOTAL FEES AND DISBURSEMENTS **\$408.50**

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