

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:	:	Chapter 11
	:	
SEQUENTIAL BRANDS GROUP, INC., <i>et</i>	:	Case No. 21-11194 (JTD)
<i>al.</i> ,	:	
	:	Jointly Administered
Debtors. ¹	:	
	:	Objection Deadline: May 26, 2022 at 4:00 p.m. (ET)
	:	Hearing Date: June 9, 2022 at 11:00 a.m. (ET)

**SUMMARY OF SIXTH MONTHLY AND FINAL APPLICATION OF GIBSON, DUNN
& CRUTCHER LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS-IN-
POSSESSION FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES INCURRED FOR THE MONTHLY PERIOD
FROM FEBRUARY 1, 2022 THROUGH MARCH 3, 2022 AND
THE FINAL PERIOD FROM AUGUST 31, 2021 THROUGH MARCH 3, 2022**

Name of Applicant:	Gibson, Dunn & Crutcher LLP
Authorized to provide professional services to:	Debtors and Debtors in Possession
Date of Retention:	Effective as of August 31, 2021 by order signed on October 4, 2021

Sixth Monthly Fee Application

Period for which monthly compensation and reimbursement is sought:	February 1, 2022 through and including March 3, 2022 ²
Amount of monthly compensation sought as actual, reasonable and necessary:	\$483,295.50

¹ The Debtors, along with the last four digits of each Debtor's tax identification number, are: Sequential Brands Group, Inc. (2789), SQBG, Inc. (9546), Sequential Licensing, Inc. (7108), William Rast Licensing, LLC (4304), Heeling Sports Limited (0479), Brand Matter, LLC (1258), SBG FM, LLC (8013), Galaxy Brands LLC (9583), TBM Company, Inc. (7003), American Sporting Goods Corporation (1696), LNT Brands LLC (3923), Joe's Holdings LLC (3085), Gaiam Brand Holdeo, LLC (1581), G. Americas, Inc. (8894), SBG-Gaiam Holdings, LLC (8923), SBG Universe Brands, LLC (4322), and GBT Promotions LLC (7003). The Debtors' corporate headquarters and the mailing address for each Debtor is 105 E. 34th Street, St. #249, New York, NY 10016.

² This Final Fee Application includes fees incurred post-Effective Date (after March 3, 2022) that are related to the preparation of the Sixth Monthly Fee Application and the Final Fee Application.



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Amount of monthly expense reimbursement sought as actual, reasonable and necessary: \$4,439.78

Final Fee Application

Period for which final compensation and reimbursement is sought: August 31, 2021 through and including March 3, 2022

Amount of final compensation sought as actual, reasonable and necessary: \$3,316,337.00 (of which \$568,784.30 remains outstanding)

Amount of final expense reimbursement sought as actual, reasonable and necessary: \$56,694.53

This is both a: X monthly and X final application

The sixth monthly fee application (the “Sixth Monthly Fee Application”) and the final fee application (the “Final Fee Application”) includes 33.7 hours with a value of \$36,654.00 incurred in connection with the preparation of the sixth monthly fee application and the final fee application.

Prior applications:

Date Filed/ Docket No.	Period Covered	Requested		Approved to Date		Court Order/ CNO Filed
		Fees (\$)	Expenses (\$)	Fees (\$)	Expenses (\$)	
11/15/2021 D.I. 297	8/31/2021 – 9/30/2021	\$983,509.50	\$14,181.07	\$786,807.60	\$14,181.07	12/07/2021 D.I. 337
11/30/2021 D.I. 330	10/1/2021 – 10/31/2021	\$801,016.50	\$34,781.94	\$640,813.20	\$34,781.94	12/22/2021 D.I. 371
12/9/2021 D.I. 344	11/1/2021 – 11/30/2021	\$591,310.50	\$2,722.54	\$473,048.40	\$2,722.54	12/31/2021 D.I. 377
1/27/2022 D.I. 427	12/1/2021 – 12/31/2021	\$284,368.50	\$1,247.66	\$277,494.80	\$1,247.66	2/18/2022 D.I. 457
3/1/2022 D.I. 492	1/1/2022 – 1/31/2022	\$183,715.50	\$1,864.24	\$146,972.40	\$1,864.24	3/32/2022 D.I. 510
Total		\$2,843,920.50	\$54,797.45	\$2,325,136.40	\$54,797.45	

SIXTH MONTHLY COMPENSATION BY INDIVIDUAL³

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
Endreny, Pamela L.	Partner since 2020. Joined the firm as a partner in 2020. Member of NY bar since 1995; MA bar since 1995. Practice Area: Tax, Corporate	\$1,860	10.9	\$20,274.00
Brody, Joshua K.	Partner since 2020. Joined the firm as a partner in 2020. Member of NY bar since 2003. Practice Area: Business Restructuring & Reorganization	\$1,620	93.8	\$151,956.00
Sorabella, William B.	Partner since 2019. Joined the firm as a partner in 2019. Member of NY bar since 2001. Practice Area: Mergers & Acquisitions	\$1,765	7.9	\$13,943.50
Wise, J. Eric	Partner since 2008. Joined the firm as a partner in 2008. Member of NY bar since 1999. Practice Area: Business Restructuring & Reorganization	\$1,595	0.9	\$1,435.50
Collins, Michael J.	Partner since 2007. Joined the firm as an associate in 2000. Member of DC bar since 2005.	\$1,595	0.3	\$478.50

³ The chart titled "Sixth Monthly Compensation by Individual" includes all time billed under both the Bankruptcy Matter (90887-00022) and the SEC D&O Matter (90887-00016).

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	Practice Area: Executive Compensation and Employee Benefits			
Matthew K. Kelsey	Partner since 2013. Joined the firm as an associate in 2008 Member of NY bar since 2004. Practice Area: Business Restructuring & Reorganization	\$1,395	27.2	\$37,944.00
Scarazzo, Eric M.	Partner since 2022. Joined the firm in 2005. Member of NY bar since 2006. Practice Area: Capital Markets	\$1,350	4.3	\$5,805.00
Goldstein, Jason Z.	Partner since 2022. Joined the firm as an associate in 2016. Member of NY bar since 2013. Practice Area: Business Restructuring & Reorganization	\$1,350	60.2	\$81,270.00
Vojtisek, John-Paul	Of Counsel. Joined the firm as an associate in 2005. Member of NY bar since 2006. Practice Area: Tax, Corporate	\$1,160	4.8	\$5,568.00
McPhee, Gillian	Of Counsel. Joined the firm in 2011 as an associate. Member of MD bar since 1997; DC bar since 1998. Practice Area: Securities Regulation	\$1,140	0.3	\$342.00
Persons, Melissa L.	Associate since 2013. Joined the firm as an associate in	\$1,050	7.3	\$7,665.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	2013. Member of TX bar since 2009; CO bar since 2018. Practice Area: Mergers & Acquisitions			
Silverman, Stephen D.	Associate since 2016. Joined the firm as an associate in 2020. Member of NY bar since 2016; NJ bar since 2015; PA bar since 2018. Practice Area: Business Restructuring & Reorganization	\$1,020	1.9	\$1,938.00
Hemendinger, Ashtyn M.	Associate since 2017. Joined the firm as an associate in 2020. Member of NY bar since 2018. Practice Area: Business Restructuring & Reorganization	\$1,020	76.1	\$77,622.00
Choi, Michelle	Joined the firm as an associate in 2019. Member of the CA bar since 2016 and member of the NY bar since 2019. Practice Area: Business Restructuring & Reorganization	\$960	30.1	\$28,896.00
Hammond, Tyler A.	Associate since 2018. Joined the firm as an associate in 2018 Passed but not yet admitted NY. Practice Area: Business Restructuring & Reorganization	\$1,020	27.0	\$27,540.00
Obasi, Tukeni	Associate since 2018. Joined the firm as an associate in	\$960	10.1	\$9,696.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	2021. Member of TX bar since 2018. Practice Area: Mergers & Acquisitions			
Kann, Stephanie	Paralegal since March 2001. Joined the firm as a paralegal in March 2002. Practice Area: Corporate (department)	\$560	0.2	\$112.00
Jackson, Michael I.	Senior Paralegal in the Corporate Practice. Joined the firm in 2022. Paralegal since 2003.	\$625	14.5	\$9,062.50
Ogowewo, Imole O.	Corporate Paralegal. Joined the firm in 2018.	\$595	2.5	\$1,487.50
Raber, Steven	Research Manager. Joined the firm in 1988.	\$325	0.8	\$260.00
TOTAL			381.1	\$483,295.50
			Blended Rate:	\$1,268.16

**SIXTH MONTHLY COMPENSATION BY PROJECT CATEGORY FOR
BANKRUPTCY MATTER 90887-00022**

Task Code	Project Category	Total Hours	Total Fees
BK01	Asset Disposition/Sale Transactions	19.4	\$27,614.50
BK02	Assumption and Rejection of Leases and Contracts	0	\$0.0
BK03	Avoidance Action Analysis	0	\$0.0
BK04	Budgeting (Case)	0	\$0.0
BK05	Business Operations	6.1	\$5,135.00
BK06	Case Administration	7.1	\$8,383.50
BK07	Claims Administration and Objections	0	\$0.0
BK08	Corporate Governance and Board Matters	7.2	\$7,693.50
BK09	Communications and Meetings with Creditors	0.4	\$540.00
BK10	Employee Matters and Benefits	0.7	\$886.50
BK11	Employment and Fee Applications (Gibson)	33.7	\$36,654.00
BK12	Employment and Fee Applications (Others)	1.2	\$1,224.00
BK13	Financing, Cash Collateral and Cash Management	2.4	\$3,121.50
BK14	Hearings	15.6	\$21,141.00
BK15	Insurance	2.7	\$3,555.00
BK16	Litigation	2.1	\$3,078.00
BK17	Plan and Disclosure Statement	274.6	\$351,465.00
BK18	Real Estate	0	\$0.0
BK19	Relief from Stay and Adequate Protection	0	\$0.0
BK20	Reporting	0	\$0.0
BK21	Tax	7.9	\$12,804.00
TOTAL		381.8	\$483,295.50

SIXTH MONTHLY COMPENSATION FOR SEC D&O MATTER 90887-00016

	Total Hours	Total Fees
	0	\$0.0
TOTAL	0	\$0.0
COMBINED TOTAL (BANKRUPTCY MATTER & SEC D&O MATTER)	381.8	\$483,295.50

SIXTH MONTHLY EXPENSE SUMMARY FOR
BANKRUPTCY MATTER 90887-00022

Expenses Category	Total Expenses
Conference Call Charges	\$78.30
Document Retrieval Services	\$373.18
Filing Fees	\$2,061.10
On-Line Research (Westlaw)	\$1,701.50
Specialized Research	\$120.40
Transcript/Digesting	\$105.30
TOTAL	\$4,439.78

SIXTH MONTHLY EXPENSE SUMMARY FOR
BANKRUPTCY MATTER 90887-00016

Expenses Category	Total Expenses
Conference Call Charges	\$0.0
Document Retrieval Services	\$0.0
TOTAL	\$0.0
COMBINED TOTAL (BANKRUPTCY MATTER & SEC D&O MATTER)	\$4,439.78

SUMMARY OF FINAL FEE APPLICATION

Name of Applicant	Gibson, Dunn & Crutcher LLP
Name of Client	Debtors, Sequential Brands Group, Inc., et al.
Time period covered by Final Application	August 31, 2021 through and including March 3, 2022 ⁴
Total compensation sought during the Application Period	\$3,316,337.00
Total expenses sought during the Application Period	\$56,694.53
Petition Date	August 31, 2021
Retention Date	Effective as of August 31, 2021 by order signed on October 4, 2021
Date of order approving employment	October 4, 2021
Total allowed compensation paid to date	\$2,325,136.40
Total allowed expenses paid to date	\$54,797.45
Blended rate in the Final Application for all attorneys	\$1,121.36
Blended rate in the Final Application for all timekeepers	\$1,110.41
Compensation sought in the Final Application already paid pursuant to a monthly compensation order but not yet allowed	\$0.00
Expenses sought in the Final Application already paid pursuant to a monthly compensation order but not yet allowed	\$0.00
Number of professionals included in the Final Application	53
Number of professionals billing fewer than 15 hours to the case during the Application Period	33
Are any rates higher than those approved or disclosed at retention?	Yes ⁵

⁴ This Final Fee Application includes fees incurred post-Effective Date (after March 3, 2022) that are related to the preparation of the Sixth Monthly Fee Application and the Final Fee Application.

⁵ In the ordinary course of Gibson Dunn's business and in keeping with Gibson Dunn's established billing practices and procedures, Gibson Dunn's standard billing rates were adjusted as of January 1, 2022. *See Notice of Customary Annual Rate Increase* [Docket No. 405].

SUMMARY OF FINAL COMPENSATION BY INDIVIDUAL⁶

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
Endreny, Pamela L.	Partner since 2020. Joined the firm as a partner in 2020. Member of NY bar since 1995; MA bar since 1995. Practice Area: Tax, Corporate	\$1,705	\$1,860	13.8	\$23,435.50
Greenberg, Scott J.	Partner since 2019. Joined the firm as a partner in 2019. Member of NY bar since 2003. Practice Area: Business Restructuring & Reorganization	\$1,695	\$1,915	53.2	\$90,174.00
Kirsch, Mark A.	Partner since 2009. Joined the firm as a Partner in 2009. Member of the NY bar since 1988. Practice Area: Securities Litigation	\$1,605	\$1,800	1.4	\$2,247.00
Sorabella, William B.	Partner since 2019. Joined the firm as a partner in 2019. Member of NY bar since 2001.	\$1,635	\$1,765	73.3	\$120,872.50

⁶ The chart titled "Summary of Final Compensation by Individual" includes all time billed under both the Bankruptcy Matter (90887-00022) and the SEC D&O Matter (90887-00016).

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	Practice Area: Mergers & Acquisitions				
Brody, Joshua K.	Partner since 2020. Joined the firm as a partner in 2020. Member of NY bar since 2003. Practice Area: Business Restructuring & Reorganization	\$1,500	\$1,620	433.6	\$665,556.00
Collins, Michael J.	Partner since 2007. Joined the firm as an associate in 2000. Member of DC bar since 2005. Practice Area: Executive Compensation and Employee Benefits	\$1,475	\$1,595	0.8	\$1,216.00
Fabens, Andrew L.	Partner since 2009. Joined the firm as an associate in 2000. Member of the NY bar since 2001. Practice Area: Capital Markets	\$1,475	\$1,595	1.0	\$1,475.00
Lane, Brian J.	Partner since 2000. Joined the firm as a partner in 2000. Member of MD bar since 1983; DC bar since 2000. Practice Area: Securities Regulation	\$1,460	\$1,580	1.6	\$2,336.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
Muzumdar, Saeed	Partner since 2017. Joined the firm as an associate in 2008. Member of NY bar since 2009. Practice Area: Mergers & Acquisitions	\$1,430	\$1,620	1.4	\$2,002.00
Wise, J. Eric	Partner since 2008. Joined the firm as a partner in 2008. Member of NY bar since 1999. Practice Area: Business Restructuring & Reorganization	\$1,430	\$1,595	7.8	\$11,302.50
Kennedy, David H.	Partner since 1998. Joined the firm as an Associate in 1982 Member of CA bar since 1982. Practice Area: Technology Transactions	\$1,370	\$1,495	1.2	\$1,644.00
Maloney, Mary Beth	Partner since 2019. Joined the firm as an associate in 2008. Member of CA bar since 2008; NY bar since 2014. Practice Area: Litigation, General	\$1,325	\$1,475	91.9	\$122,187.50
Hoffman, Matthew A.	Partner since 2012. Joined the firm as an associate in 2003.	1325	\$1,500	1.0	\$1,325.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	Member of CA bar since 2003. Practice Area: Litigation, Insurance Law				
Arnold, Dennis B.	Partner since 1988. Joined the firm as a Partner in 1988. Member of the California Bar since 1976. Practice Area: Real Estate	\$1,300	\$1,415	0.7	\$910.00
Kelsey, Matthew K.	Partner since 2013. Joined the firm as an associate in 2008 Member of NY bar since 2004. Practice Area: Business Restructuring & Reorganization	\$1,285	\$1,395	59.0	\$79,313.00
Loseman, Monica K.	Partner since 2012. Joined the firm as an associate in 2002. Member of CO bar since 2002; CA bar since 2016. Practice Area: Litigation, Securities	1265	\$1,385	34.2	\$43,383.00
LeRoy, Carrie M.	Partner since 2018. Joined the firm as a Partner in 2018. Member of CA bar since 2000.	1250	\$1,385	0.6	\$750.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	Practice Area: Intellectual Property				
Voskanyan, Lilit	Partner since 2021. Joined the firm as a partner in 2021. Member of CA bar since 2013; NY bar since 2009. Practice Area: Private Equity Firm	1220	\$1,365	40.6	\$49,532.00
Neumeister, Michael S.	Partner since 2021. Joined the firm as an associate in 2016. Member of CA bar since 2010. Practice Area: Business Restructuring & Reorganization	1160	\$1,270	31.4	\$36,424.00
Cline, Andrew A.	Of Counsel. Joined the firm as an associate in 2000. Member of NY bar since 1996; DC bar since 1999. Practice Area: Antitrust and Competition	1075	\$1,140	5.5	\$5,912.50
Lapitskaya, Julia	Of Counsel. Joined the firm as an associate in 2015. Member of NY bar since 2011. Practice Area: Securities Regulation	1075	\$1,350	0.2	\$215.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
McPhee, Gillian	Of Counsel. Joined the firm in 2011 as an associate. Member of MD bar since 1997; DC bar since 1998. Practice Area: Securities Regulation	1075	\$1,140	4.9	\$5,313.00
Scarazzo, Eric M.	Partner. Joined the firm in 2005. Partner since 2022. Member of NY bar since 2006. Practice Area: Capital Markets	\$1,075	\$1,350	19.8	\$22,550.00
Goldstein, Jason Z.	Partner since 2022. Joined the firm as an associate in 2016. Member of NY bar since 2013. Practice Area: Business Restructuring & Reorganization	\$1,060	\$1,350	529.9	\$587,011.00
Vojtisek, John-Paul	Of Counsel. Joined the firm as an associate in 2005. Member of NY bar since 2006. Practice Area: Tax, Corporate	\$1,075	\$1,160	18.2	\$20,347.00
Friedman, Jason S.	Associate since 2014. Joined the firm as an associate in	\$1,060	\$1,160	0.3	\$318.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	2014. Member of the New York Bar since 2008. Practice Area: Global Finance				
Mehta, Aanand A.	Associate since 2019. Joined the firm as an associate in 2019. Member of NY bar since 2020. Practice Area: Global Finance	\$1,060	N/A	2.5	\$2,650.00
Phua, Lisa L.	Associate since 2015. Joined the firm as an associate in 2020. Member of NY bar since 2016. Practice Area: Mergers & Acquisitions	1010	N/A	106.2	\$107,262.00
D'Auria, Matthew	Associate since 2017. Joined the firm as an associated in 2017. Member of NY bar since 2017. Practice Area: Global Finance	995	N/A	7.0	\$6,965.00
Persons, Melissa L.	Associate since 2013. Joined the firm as an associate in 2013. Member of TX bar since 2009; CO bar since 2018.	995	\$1,050	64.4	\$64,479.50

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	Practice Area: Mergers & Acquisitions				
Silverman, Stephen D.	Associate since 2016. Joined the firm as an associate in 2020. Member of NY bar since 2016; NJ bar since 2015; PA bar since 2018. Practice Area: Business Restructuring & Reorganization	\$995	\$1,020	136.0	\$135,460.00
Zimmerman, Timothy M.	Associate since 2012. Joined the firm as an associate in 2012. Member of the Colorado Bar since 2010, Wyoming Bar since 2021. Practice Area: Securities Enforcement	\$995	\$1,050	0.4	\$398.00
Hemendinger, Ashtyn M.	Associate since 2017. Joined the firm as an associate in 2020. Member of NY bar since 2018. Practice Area: Business Restructuring & Reorganization	\$930	\$1,020	582.1	\$551,613.00
Choi, Michelle	Joined the firm as an associate in 2019.	\$905	\$960	76.8	\$72,017.50

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	Member of the CA bar since 2016 and member of the NY bar since 2019. Practice Area: Business Restructuring & Reorganization				
Hammond, Tyler A.	Associate since 2018. Joined the firm as an associate in 2018 Passed but not yet admitted NY. Practice Area: Business Restructuring & Reorganization	\$865	\$1,020	325.6	\$286,898.50
Panjshiri, Nealofar S.	Associate since 2018. Joined the firm as an associate in 2018. Member of NY bar since 2019. Practice Area: Litigation, General	\$865	\$1020	8.9	\$7,698.50
Obasi, Tukeni	Associate since 2018. Joined the firm as an associate in 2021. Member of TX bar since 2018. Practice Area: Mergers & Acquisitions	\$775	\$960	144.5	\$113,930.00
LeSavage, Amanda L.	Associate since 2019. Joined the firm as an associate	\$770	\$890	38.2	\$29,414.00

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
	in 2019. Member of NY bar since 2019. Practice Area: Litigation, General				
Malzone, Jacqueline E.	Associate since 2019. Joined the firm as an associate in 2021. Member of NY bar since 2020. Practice Area: Technology Transactions	\$770	\$890	2.8	\$2,156.00
Grund, Elliott B.	Associate since 2019. Joined the firm as an associate in 2019. Member of the New York Bar since 2020. Practice Area: Mergers and Acquisitions	\$770	N/A	3.7	\$2,849.00
Coppola, Laura Michelle	Managing Attorney. Joined the firm in 2017. Member of the New York Bar since 2010.	\$675	\$710	1.4	\$945.00
Jackson, Michael I.	Senior Paralegal in the Corporate Practice. Joined the firm in 2022. Paralegal since 2003.	N/A	\$625	28.8	\$18,000
Best, LaToya A.	Assistant Managing Attorney. Joined the firm in 2018.	\$605	\$635	5.4	\$3,267.00
Arias, Angel S.	Joined the firm as a paralegal in 1999.	\$595	\$625	0.9	\$535.50

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	2021 Hourly Billing Rate (\$)	2022 Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
Stephanie Kann	Paralegal since 2001. Joined the firm as a Paralegal in 2002. Practice Area: Corporate (department)	\$535	\$560	3.1	\$1,663.50
Ogowewo, Imole O.	Corporate Paralegal. Joined the firm in 2018.	\$565	\$595	6.0	\$3,471.00
Fanady, Leigh	Senior Litigation Paralegal. Joined the firm in 2000.	\$515	\$540	0.3	\$154.50
Cowell, Barbara Jean	Corporate Paralegal. Joined the firm in 2020.	\$505	\$530	0.7	\$353.50
Daniels, Ryan	Litigation Docket Specialist	\$495	N/A	0.5	\$247.50
Senad, Djencic	eDiscovery Specialist. Joined the firm in 2018.	\$460	\$485	0.6	\$276.00
Russ, Hannah O.	Paralegal. Joined the firm in 2020.	\$385	\$405	0.1	\$38.50
Raber, Steven	Research Manager. Joined the firm in 1988.	\$310	\$325	11.2	\$3,484.00
Scott, Spencer E.	Research Analyst. Joined the firm in 1998.	\$295	\$310	1.2	\$358.50
Total				2986.6	\$3,316,337.00
				Blended Rate:	\$1,110.41

SUMMARY OF FINAL COMPENSATION BY PROJECT CATEGORY
FOR BANKRUPTCY MATTER 90887-00022

Task Code	Project Category	Total Hours	Total Fees
BK01	Asset Disposition/Sale Transactions	940	\$1,064,588.00
BK02	Assumption and Rejection of Leases and Contracts	60.6	\$58,618.00
BK03	Avoidance Action Analysis	0	\$0.0
BK04	Budgeting (Case)	3.2	\$3,288.00
BK05	Business Operations	38.0	\$37,171.50
BK06	Case Administration	166.7	\$175,779.50
BK07	Claims Administration and Objections	32.1	\$29,743.00
BK08	Corporate Governance and Board Matters	143.3	\$174,012.00
BK09	Communications and Meetings with Creditors	9.0	\$11,185.00
BK10	Employee Matters and Benefits	9.9	\$11,278.50
BK11	Employment and Fee Applications (Gibson)	191.9	\$186,993.00
BK12	Employment and Fee Applications (Others)	82.3	\$77,821.50
BK13	Financing, Cash Collateral and Cash Management	74.4	\$85,048.00
BK14	Hearings	88.9	\$101,428.50
BK15	Insurance	91.7	\$92,725.00
BK16	Litigation	152.8	\$160,451.50
BK17	Plan and Disclosure Statement	689.8	\$816,230.50
BK18	Real Estate	0	\$0.0
BK19	Relief from Stay and Adequate Protection	38.8	\$36,598.00
BK20	Reporting	90.8	\$87,385.00
BK21	Tax	11.5	\$17,282.00
TOTAL		2915.7	\$3,229,552.50

SUMMARY OF FINAL COMPENSATION BY PROJECT CATEGORY
FOR SEC D&O MATTER 90887-00016

	Total Hours	Total Fees
SEC D&O Matter	69.6	\$86,784.50
TOTAL	69.6	\$86,784.50
COMBINED TOTAL (BANKRUPTCY MATTER & SEC D&O MATTER)	2,986.6	\$3,316,337.00

**SUMMARY OF FINAL EXPENSE FOR
BANKRUPTCY MATTER 90887-00022**

Expenses Category	Total Expenses (\$)
Certified Copies	\$6,507.15
Conference Call Charges	\$805.82
Data Line Charge	63.90
Document Retrieval Service	\$1,393.42
Filing Fees	\$2,607.41
In House Duplication	\$46.55
Messenger and Courier Expense	\$26.68
On-Line Research (Westlaw)	\$41,091.44
Searches – (UCC & Others)	\$342.78
Specialized Research	\$3,161.87
Transcripts/Digesting	\$105.30
Travel – Taxi & Other Modes/Miles	\$56.31
TOTAL	\$56,208.63

**SUMMARY OF FINAL EXPENSE FOR
BANKRUPTCY MATTER 90887-00016**

Expenses Category	Total Expenses
Conference Call Charges	\$10.73
Document Retrieval Service	\$412.20
eDiscovery Database Hosting Fees	\$62.97
TOTAL	\$485.90
COMBINED TOTAL (BANKRUPTCY MATTER & SEC D&O MATTER)	\$56,694.53

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
SEQUENTIAL BRANDS GROUP, INC., <i>et</i>	:	Case No. 21-11194 (JTD)
<i>al.</i> ,	:	
	:	Jointly Administered
Debtors. ¹	:	
	:	Objection Deadline: May 26, 2022 at 4:00 p.m. (ET)
	:	Hearing Date: June 9, 2022 at 11:00 a.m. (ET)

**SIXTH MONTHLY AND FINAL APPLICATION OF
GIBSON, DUNN & CRUTCHER LLP AS ATTORNEYS FOR THE DEBTORS AND
DEBTORS-IN- POSSESSION FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES INCURRED FOR THE MONTHLY PERIOD
FROM FEBRUARY 1, 2022 THROUGH MARCH 3, 2022 AND
THE FINAL PERIOD FROM AUGUST 31, 2021 THROUGH MARCH 3, 2022**

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), and Rule 2016 of the Federal Rules of Bankruptcy Procedure, and in accordance with that certain *Order Authorizing the Retention and Employment of Gibson, Dunn & Crutcher LLP as Attorneys for the Debtors and Debtors in Possession Nunc Pro Tunc to the Petition Date* [Docket No. 164] (the “Retention Order”) and that certain *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 163] (the “Interim Compensation Order”), the law firm of Gibson, Dunn & Crutcher LLP (hereinafter “Gibson Dunn”) hereby moves this Court for reasonable compensation for professional legal services rendered as counsel to the above-captioned debtors and debtors in

The Debtors, along with the last four digits of each Debtor's tax identification number, are: Sequential Brands Group, Inc. (2789), SQBG, Inc. (9546), Sequential Licensing, Inc. (7108), William Rast Licensing, LLC (4304), Heeling Sports Limited (0479), Brand Matter, LLC (1258), SBG FM, LLC (8013), Galaxy Brands LLC (9583), TBM Company, Inc. (7003), American Sporting Goods Corporation (1696), LNT Brands LLC (3923), Joe's Holdings LLC (3085), Gaia Brand Holdco, LLC (1581), G. Americas, Inc. (8894), SBG-Gaia Holdings, LLC (8923), SBG Universe Brands, LLC (4322), and GBT Promotions LLC (7003). The Debtors' corporate headquarters and the mailing address for each Debtor is 105 E. 34th Street, St. #249, New York, NY 10016.

possession (collectively, the “Debtors”) (i) in the amount of \$483,295.50, together with reimbursement for actual and necessary expenses incurred in the amount of \$4,439.78 for the monthly period commencing February 1 through and including March 3, 2022 (the “Monthly Fee Period”), and (ii) in the amount of \$3,316,337.00, together with reimbursement for actual and necessary expenses incurred in the amount of \$56,694.53 for final expenses for the final period commencing August 31, 2021 through and including March 3, 2022 (the “Final Fee Period”). In support of its Application, Gibson Dunn respectfully represents as follows:

1. Pursuant to the Retention Order, Gibson Dunn was employed to represent the Debtors as bankruptcy counsel in connection with these chapter 11 cases, *nunc pro tunc* to August 2, 2018. The Retention Order authorized Gibson Dunn to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

2. All services for which compensation is requested by Gibson Dunn were performed for or on behalf of the Debtors.

SUMMARY OF SERVICES RENDERED

3. Attached hereto as Exhibit A is a detailed statement of fees incurred during the Monthly Fee Period, showing the amount of \$483,295.50 due for fees.

4. The services rendered by Gibson Dunn during the Monthly Fee Period are grouped into the categories set forth in Exhibit A. The time entries billed in connection with Gibson Dunn’s defense of the Debtors in *Securities and Exchange Commission v. Sequential Brands Group, Inc.*, No. 20-10471 (JPO) (S.D.N.Y. Dec. 11, 2020) (the “SEC Matter Invoice”) are also included in Exhibit A and the invoice total, but are placed in a separate matter number so the Debtors may submit the SEC Matter Invoice to their insurance providers for reimbursement. The attorneys and paralegals who rendered services relating to each category are identified,

along with the number of hours for each individual and the total compensation sought for each category, in the attachments hereto.

DISBURSEMENTS

5. Gibson Dunn has incurred out-of-pocket disbursements during the Monthly Fee Period in the amount of \$4,439.78. Attached hereto as Exhibit B is a detailed statement of expenses paid during the Monthly Fee Period. This disbursement sum is broken down into categories of charges, including, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, computerized research, and transcription costs. A complete review by category of the expenses incurred for the Monthly Fee Period may be found attached hereto as Exhibit B. Costs incurred for overtime and computer assisted research are not included in Gibson Dunn's normal hourly billing rates and, therefore, are itemized and included in Gibson Dunn's disbursements. Pursuant to 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"), Gibson Dunn represents that its rate for duplication is \$0.10 per page, its rate for outgoing telecopier transmissions is \$0.25 per page (excluding related long distance transmission charges), there is no charge for incoming telecopier transmissions, and there is no surcharge for computerized research.

VALUATION OF SERVICES

6. Attorneys and paraprofessionals of Gibson Dunn have expended a total of 381.1 hours in connection with this matter during the Monthly Fee Period.

7. The amount of time spent by each of these persons providing services to the Debtors for the Monthly Fee Period is fully set forth in the detail attached hereto as Exhibit A.

These are Gibson Dunn's normal hourly rates of compensation for work of this character. The blended rate for the services rendered by Gibson Dunn for the Compensation Period as counsel for the Debtors in these cases is \$1,268.16.

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

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

STATEMENT OF APPLICANT

10. In accordance with the *Appendix B—Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* (the "UST Guidelines"), the following statements address the questions set forth under section C.5 of the UST Guidelines:

- (a) During the Final Fee Period, Gibson Dunn did not agree to any variations from, or alternatives to, its standard or customary billing rates, fees, or terms pertaining to its engagement by the Debtors.
- (b) The professionals included in this Application for the Final Fee Period did not vary their hourly rate based on the geographic location of the bankruptcy case.
- (c) The time period covered by this Application for the Monthly Fee Period and the Final Fee Period includes approximately 33.7 hours with a value

of \$36,654.00 spent by Gibson Dunn to ensure that the time entries subject to the Monthly Fee Period and the Final Fee Period comply with the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware and do not disclose privileged or confidential information. This review and any revisions associated therewith are a necessary component of Gibson Dunn's preparation of each monthly fee application and the Final Fee Application.

- (d) This Application includes rate increases as of January 1, 2022 as disclosed in the *Notice of Customary Annual Rate Increase* [D.I. 405].

BLENDED RATE SCHEDULE

11. A blended rate schedule, as requested by *Appendix B* to the UST Guidelines, is attached hereto as Exhibit C.

REQUEST FOR FINAL APPROVAL OF FEES AND EXPENSES

12. This Application also seeks approval of reimbursement and expenses incurred during the Final Fee Period of August 31, 2021 through and including March 3, 2022. During the Final Fee Period, Gibson Dunn performed necessary services and incurred out-of-pocket disbursements for the Debtors and their estates. As set forth in prior monthly applications, in accordance with the factors enumerated in 11 U.S.C. § 330, approval of the fees requested for the Final Fee Period is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. In addition, the out-of-pocket disbursements for which reimbursement is sought were actual, reasonable and necessary costs (i) incurred while representing the Debtors and (ii) of preserving the value of the Debtors' estates.

CONCLUSION

WHEREFORE, Gibson Dunn requests allowance be made to it (i) in the sum of \$483,295.50 as compensation for necessary professional services rendered to the Debtors for the Monthly Fee Period, and the sum of \$4,439.78 for reimbursement of actual necessary costs and expenses incurred during that period, (ii) in the sum of \$3,316,337.00 as compensation for necessary professional services rendered to the Debtors for the Final Fee Period, and the sum of \$56,694.53 for reimbursement of actual necessary costs and expenses incurred for the Final Fee Period, and (iii) further requests such other and further relief as this Court may deem just and proper.

Dated: May 5, 2022

/s/ Scott J. Greenberg

GIBSON, DUNN & CRUTCHER LLP

Scott J. Greenberg (admitted *pro hac vice*)

Joshua K. Brody (admitted *pro hac vice*)

Jason Z. Goldstein (admitted *pro hac vice*)

200 Park Avenue

New York, New York 10166

Tel: (212) 351-4000

Fax: (212) 351-4035

Email: sgreenberg@gibsondunn.com

jbrody@gibsondunn.com

jgoldstein@gibsondunn.com

Counsel to the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
SEQUENTIAL BRANDS GROUP, INC., <i>et</i>	:	Case No. 21-11194 (JTD)
<i>al.</i> ,	:	
Debtors. ¹	:	Jointly Administered
	:	

CERTIFICATION OF JOSHUA K. BRODY

1. I am a Partner in the applicant firm, Gibson, Dunn & Crutcher LLP (“Gibson Dunn”), and have been admitted to appear before this Court.
2. I have personally performed many of the legal services rendered by Gibson Dunn to Sequential Brands Group, Inc. and its affiliated debtors and debtors in possession in connection with their chapter 11 cases, and am generally familiar with all other work performed on behalf of the lawyers and paraprofessionals at Gibson Dunn.
3. The facts set forth in the foregoing Application are true and correct to the best of my knowledge, information and belief.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury that the foregoing is true and correct.

Dated: May 5, 2022

/s/ Joshua K. Brody
Joshua K. Brody

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are: Sequential Brands Group, Inc. (2789), SQBG, Inc. (9546), Sequential Licensing, Inc. (7108), William Rast Licensing, LLC (4304), Heeling Sports Limited (0479), Brand Matter, LLC (1258), SBG FM, LLC (8013), Galaxy Brands LLC (9583), TBM Company, Inc. (7003), American Sporting Goods Corporation (1696), LNT Brands LLC (3923), Joe’s Holdings LLC (3085), Gaiam Brand Holdco, LLC (1581), G. Americas, Inc. (8894), SBG-Gaiam Holdings, LLC (8923), SBG Universe Brands, LLC (4322), and GBT Promotions LLC (7003). The Debtors’ corporate headquarters and the mailing address for each Debtor is 105 E. 34th Street, St. #249, New York, NY 10016.

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:	: Chapter 11
SEQUENTIAL BRANDS GROUP, INC., <i>et</i>	: Case No. 21-11194 (JTD)
<i>al.</i> ,	: Jointly Administered
Debtors. ¹	: Objection Deadline: May 26, 2022 at 4:00 p.m. (ET)
	: Hearing Date: June 9, 2022 at 11:00 a.m. (ET)

NOTICE OF SIXTH MONTHLY AND FINAL FEE APPLICATION

TO: (I) THE DEBTORS; (II) THE OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE; (III) COUNSEL TO THE DIP ADMINISTRATIVE AGENT; AND (V) COUNSEL TO THE DIP LENDERS

PLEASE TAKE NOTICE that the *Sixth Monthly and Final Application of Gibson, Dunn & Crutcher LLP as Attorneys for the Debtors and Debtors-in-Possession for Allowance of Compensation and Reimbursement of Expenses Incurred for the Monthly Period from February 1, 2022 Through March 3, 2022 and the Final Period from August 31, 2021 Through March 3, 2022* (the “Application”) has been filed with the United States Bankruptcy Court for the District of Delaware (the “Court”). The Application seeks allowance of monthly fees in the amount of \$483,295.50 and monthly expenses in the amount of \$4,439.78, and final fees in the amount of \$3,316,337.00 and final expenses in the amount of \$56,694.53.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, are required to be filed on or before May 26, 2022 at 4:00 p.m. (ET) (the “Objection Deadline”) with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 N. Market Street, Wilmington, Delaware 19801. You must also serve any such objection so as to be received by the following on or before the Objection Deadline: (i) the attorneys for the Debtors (a) Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, NY 10166 (Attn: Scott J. Greenberg, Esq., Joshua K. Brody, Esq., and Jason Z. Goldstein, Esq.) and (b) Pachulski Stang Ziehl & Jones LLP, 919 N. Market Street, 17th Floor, Wilmington, DE 19801 (Attn: Laura David Jones (ljones@pszjlaw.com)); (ii) counsel to KKR Credit Advisors (US) LLC, (a) King & Spalding LLP, 1185 Avenue of the Americas, New York, NY 10036 (Attn: Roger G. Schwartz (rschwartz@kslaw.com) and Peter Montoni (pmontoni@kslaw.com)), 110 N. Wacker Drive,

The Debtors, along with the last four digits of each Debtor's tax identification number, are: Sequential Brands Group, Inc. (2789), SQBG, Inc. (9546), Sequential Licensing, Inc. (7108), William Rast Licensing, LLC (4304), Heeling Sports Limited (0479), Brand Matter, LLC (1258), SBG FM, LLC (8013), Galaxy Brands LLC (9583), TBM Company, Inc. (7003), American Sporting Goods Corporation (1696), LNT Brands LLC (3923), Joe's Holdings LLC (3085), Gaiam Brand Holdco, LLC (1581), G. Americas, Inc. (8894), SBG-Gaiam Holdings, LLC (8923), SBG Universe Brands, LLC (4322), and GBT Promotions LLC (7003). The Debtors' corporate headquarters and the mailing address for each Debtor is 105 E. 34th Street, St. #249, New York, NY 10016.

Suite 3800, Chicago, IL 60606 (Attn: Lindsey Hendrickson (lhendrickson@kslaw.com) and R. Jacob Jumbeck (jjumbeck@kslaw.com)), and (b) Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market Street, 16th Floor, P.O. Box 1347, Wilmington, DE 19899-1347 (Attn: Robert J. Dehney (rdehney@morrisnichols.com), Andrew R. Remming (aremming@morrisnichols.com), and Tama K. Mann (tmann@morrisnichols.com)); (iii) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207 Lockbox 35, Wilmington, DE 19801 (Attn: Richard Schepacarter (Richard.Schepacarter@usdoj.gov)); (iv) counsel to Bank of America N.A., as administrative and collateral agent under the BoA Credit Agreement, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, MA 0211-1726 (Attn: Julie Frost-Davis (Julia.frost-davies@morganlewis.com) and Christopher L. Carter (Christopher.carter@morganlewis.com)), and (b) Robinson & Cole LLP, 1201 N. Market Street, Suite 1406, Wilmington, DE 19801 (Jamie L. Edmonson (jedmonson@rc.com) and James L. Lanthrop (jlanthrop@rc.com)), 1650 Market Street, Suite 3600, Philadelphia, PA 19103 (Rachel Jaffe Mauceri (rmauceri@rc.com)); (v) counsel to Wilmington Trust, N.A., (a) Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market Street, 16th Floor, Wilmington, DE 19801 (Attn: Derek C. Abbott (dabbott@morrisnichols.com), Curtis S. Miller (cmiller@morrisnichols.com), Paige N. Topper (ptopper@morrisnichols.com)) and (b) James-Bateman-Brannan-Groover LLP, Buckhead Tower at Lenox Square, 3399 Peachtree Road NE, Suite 1700, Atlanta, GA 30326 (Attn: Doroteya N. Wozniak (dwozniak@jamesbatesllp.com)); and (vi) counsel to any Committee appointed in these cases.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE RELIEF SOUGHT IN THE APPLICATION WILL BE HELD ON JUNE 9, 2022 AT 11:00 A.M. (PREVAILING EASTERN TIME) BEFORE THE HONORABLE JOHN T. DORSEY, UNITED STATES BANKRUPTCY JUDGE, AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 NORTH MARKET STREET, FIFTH FLOOR, COURTROOM 5, WILMINGTON, DELAWARE 19801.

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Dated: May 5, 2022

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Timothy P. Cairns

Laura Davis Jones (DE Bar No. 2436)
Timothy P. Cairns (DE Bar No. 4228)
919 North Market Street, 17th Floor
P.O. Box 8705
Wilmington, Delaware 19899 (Courier 19801)
Tel: (302) 652-4100
Fax: (302) 652-4400
Email: ljones@pszjlaw.com
tcairns@pszjlaw.com

-and-

GIBSON, DUNN & CRUTCHER LLP

Scott J. Greenberg (admitted *pro hac vice*)
Joshua K. Brody (admitted *pro hac vice*)
Jason Z. Goldstein (admitted *pro hac vice*)
200 Park Avenue
New York, New York 10166
Tel: (212) 351-4000
Fax: (212) 351-4035
Email: sgreenberg@gibsondunn.com
jbrody@gibsondunn.com
jgoldstein@gibsondunn.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A

GIBSON, DUNN & CRUTCHER LLP
200 Park Avenue
New York, New York 10166-0193

Federal Taxpayer ID #95-1611234

May 5, 2022

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

**For Services Rendered and Costs/Charges Advanced Through March 3, 2022 and Including Fee
 Application Related Charges Through April 27, 2022**

		Services Rendered	Costs/ Charges	Totals
90887-00022	Bankruptcy Filing	\$ 483,295.50	\$ 4,439.78	\$ 487,735.28
90887-00016	SEC D&O	0.00	0.00	0.00
	KY19K2487749-A			

Totals \$ 483,295.50 \$ 4,439.78 \$ 487,735.28

Current Balance Due \$ 487,735.28

Outstanding Balances Due (Holdback Amounts from Prior Invoices) 568,784.30

TOTAL BALANCE DUE \$ 1,056,519.58

Remit By Wire To:

Wells Fargo Bank
 333 South Grand Avenue
 Los Angeles, CA 90071-1515
 Name of account: Gibson, Dunn & Crutcher LLP
 Account No: 4600-146039
 ABA No: 121000248
 Attn: Treasury Department
 Please include the invoice number in the wire instructions.

Remit By Mail To:

Gibson, Dunn & Crutcher LLP
 PO Box 840723
 Los Angeles, CA 90084-0723

*Please enclose the remittance copy of this
 invoice with your payment in the enclosed
 Reply Envelope to ensure proper credit.*

Please note that payments received after the invoice date are not reflected.

For assistance with your account, please contact us at 213-229-7333 or cbilling@gibsondunn.com.

Invoice Date: May 5, 2022

Due and Payable Upon Receipt

GIBSON, DUNN & CRUTCHER LLP
200 Park Avenue
New York, New York 10166-0193

Federal Taxpayer ID #95-1611234

May 5, 2022

Invoice No. 2022043219

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

For Services Rendered and Costs/Charges Advanced Through March 3, 2022 and Including Fee Application Related Charges Through April 29, 2022

	Services Rendered	Costs/ Charges	Totals
90887-00022 BK01 Asset Disposition/Sale Transactions	\$ 27,614.50	\$ 0.00	\$ 27,614.50
90887-00022 BK05 Business Operations	5,135.00	0.00	5,135.00
90887-00022 BK06 Case Administration	8,383.50	0.00	8,383.50
90887-00022 BK08 Corporate Governance and Board Matter	7,693.50	0.00	7,693.50
90887-00022 BK09 Communications and Meeting with Creditors	540.00	0.00	540.00
90887-00022 BK10 Employee Matters and Benefits	886.50	0.00	886.50
90887-00022 BK11 Employment and Fee Applications – Gibson Dunn	36,654.00	0.00	36,654.00
90887-00022 BK12 Employment and Fee Applications - Others	1,224.00	0.00	1,224.00
90887-00022 BK13 Financing, Cash Collateral, and Cash Management	3,121.50	0.00	3,121.50
90887-00022 BK14 Hearings	21,141.00	0.00	21,141.00
90887-00022 BK15 Insurance	3,555.00	0.00	3,555.00
90887-00022 BK16 Litigation	3,078.00	0.00	3,078.00
90887-00022 BK17 Plan and Disclosure Statement	351,465.00	0.00	351,465.00
90887-00022 BK21 Tax	12,804.00	0.00	12,804.00
90887-00022 BK22 Disbursements	<u>0.00</u>	<u>4,439.78</u>	<u>4,439.78</u>

Remit By Wire To:

Wells Fargo Bank
 333 South Grand Avenue
 Los Angeles, CA 90071-1515
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Invoice Date: May 5, 2022

Invoice No. 2022043219

Due and Payable Upon Receipt

Totals	\$ 483,295.50	\$ 4,439.78	\$ 487,735.28
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Current Balance Due			<u>\$ 487,735.28</u>
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GIBSON, DUNN & CRUTCHER LLP
200 Park Avenue
New York, New York 10166-0193

Federal Taxpayer ID #95-1611234

May 5, 2022

Invoice No. 2022043219

REMITTANCE COPY

To ensure proper crediting, please send this copy in the enclosed envelope.

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

For Services Rendered and Costs/Charges Advanced Through March 3, 2022 and Including Fee Application Related Charges Through April 29, 2022

	Services Rendered	Costs/ Charges	Totals
90887-00022 BK01 Asset Disposition/Sale Transactions	\$ 27,614.50	\$ 0.00	\$ 27,614.50
90887-00022 BK05 Business Operations	5,135.00	0.00	5,135.00
90887-00022 BK06 Case Administration	8,383.50	0.00	8,383.50
90887-00022 BK08 Corporate Governance and Board Matter	7,693.50	0.00	7,693.50
90887-00022 BK09 Communications and Meeting with Creditors	540.00	0.00	540.00
90887-00022 BK10 Employee Matters and Benefits	886.50	0.00	886.50
90887-00022 BK11 Employment and Fee Applications – Gibson Dunn	36,654.00	0.00	36,654.00
90887-00022 BK12 Employment and Fee Applications - Others	1,224.00	0.00	1,224.00
90887-00022 BK13 Financing, Cash Collateral, and Cash Management	3,121.50	0.00	3,121.50
90887-00022 BK14 Hearings	21,141.00	0.00	21,141.00
90887-00022 BK15 Insurance	3,555.00	0.00	3,555.00
90887-00022 BK16 Litigation	3,078.00	0.00	3,078.00
90887-00022 BK17 Plan and Disclosure Statement	351,465.00	0.00	351,465.00
90887-00022 BK21 Tax	12,804.00	0.00	12,804.00
90887-00022 BK22 Disbursements	0.00	4,439.78	4,439.78

Remit By Wire To:

Wells Fargo Bank
 333 South Grand Avenue
 Los Angeles, CA 90071-1515
 Name of account: Gibson, Dunn & Crutcher LLP
 Account No: 4600-146039
 ABA No: 121000248
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 Los Angeles, CA 90084-0723

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For assistance with your account, please contact us at 213-229-7333 or cbilling@gibsondunn.com.

Invoice Date: May 5, 2022

Invoice No. 2022043219

Due and Payable Upon Receipt

Totals	\$ 483,295.50	\$ 4,439.78	\$ 487,735.28
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Current Balance Due			<u>\$ 487,735.28</u>
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SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK01 ASSET DISPOSITION/SALE TRANSACTIONS
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
WILLIAM B. SORABELLA	7.90	\$1,765.00	\$ 13,943.50
JOSHUA K. BRODY	3.10	1,620.00	5,022.00
MELISSA L. PERSONS	6.50	1,050.00	6,825.00
TUKENI OBASI	1.90	960.00	<u>1,824.00</u>

Total Services			\$ 27,614.50
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Total Services, Costs/Charges			27,614.50
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BALANCE DUE			<u>\$ 27,614.50</u>
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Due and Payable Upon Receipt

BK01 ASSET DISPOSITION/SALE TRANSACTIONS
90887-00022

Detail Services:

02/07/22		
0.50	Sorabella, William B	Review and comment on Galaxy closing statement.
02/09/22		
1.40	Sorabella, William B	Review updates re escrow release/royalty true up from working group (0.7); communications with J. Brody re Galaxy closing statement and name change (.7).
1.30	Brody, Joshua K	Communications with W. Sorabella re Galaxy closing statement and name change (.7); review closing statement (.4); emails with L. DiSanto and E. Gul re same (.2).
1.80	Persons, Melissa L	Review Galaxy purchase agreement re post-closing purchase price adjustment (0.5); work on documents related to China trademark issue (0.2); prepare for call with Willkie regarding post-closing purchase price adjustments and royalty adjustment (0.5); call with Willkie regarding royalty adjustment (0.6).
0.30	Obasi, Tukeni	Review name change documentation (.2); draft email to buyer's counsel re same (.1).
02/10/22		
0.60	Sorabella, William B	Review updates re post-closing true up (.4); communications with J. Brody and Willkie re same (.2).
0.50	Brody, Joshua K	Communications with Willkie and W. Sorabella re post-closing true up (.2); review same (.3).
0.60	Persons, Melissa L	Review final closing statement received from Galaxy.
02/12/22		
0.20	Obasi, Tukeni	Review Galaxy closing statements.
02/16/22		
1.20	Sorabella, William B	Conference with J. Brody, M. Persons, E. Gul, KKR, and Gainline regarding royalty adjustment and debt issues (.6); review closing statement (.6).
0.70	Brody, Joshua K	Conference with M. Persons, W. Sorabella, E. Gul, K&S, and Gainline re royalty adjustments (.6); review closing statement (.1).
1.10	Persons, Melissa L	Conference with J. Brody, W. Sorabella, E. Gul, KKR, and Gainline regarding royalty adjustment and debt issues (.6) prepare email memo to J. Brody and J. Goldstein regarding Royalty Adjustment issue in Galaxy APA (0.5).

Due and Payable Upon Receipt

02/17/22		
1.40	Sorabella, William B	Review updates re post-closing adjustments issues (0.9); call with M. Persons re royalty adjustment..
1.00	Persons, Melissa L	Call with W. Sorabella regarding Royalty Adjustment (0.5); review and revise joint instructions and escrow agreement (0.5).
1.40	Obasi, Tukeni	Review and revise escrow agreement.
02/18/22		
0.50	Sorabella, William B	Review drafts of escrow releases.
02/25/22		
1.60	Sorabella, William B	Review updates re escrow releases and royalty treatment (0.7); review draft of same and comment re same (0.4); communications with KKR counsel re coordination of same (0.5).
0.60	Brody, Joshua K	Review debt adjustment letter re Galaxy closing (.3); emails with L. DiSanto, M. Persons and W. Sorabella re same (.3).
1.20	Persons, Melissa L	Review and revise side letter (0.5); communications with Willkie regarding escrow release (0.2); call with K&S regarding side letter agreement (0.3); call with E. Gul regarding escrow release (0.2).
02/26/22		
0.20	Persons, Melissa L	Coordinate with K&S and E, Gul regarding royalty adjustment side letter.
02/28/22		
0.70	Sorabella, William B	Conference with M. Persons, K&S, and Willkie re royalty adjustment side letter and escrow release; review updates re escrow releases and royalty treatment documentation.
0.60	Persons, Melissa L	Conference with W. Sorabella, K&S and Willkie regarding royalty adjustment side letter and escrow release.

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK05 BUSINESS OPERATIONS
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
JOSHUA K. BRODY	0.30	\$1,620.00	\$ 486.00
ASHTYN M. HEMENDINGER	3.20	1,020.00	3,264.00
MICHAEL I. JACKSON	1.80	625.00	1,125.00
STEVEN RABER	0.80	325.00	<u>260.00</u>

Total Services \$ 5,135.00

Total Services, Costs/Charges 5,135.00

BALANCE DUE \$ 5,135.00

Due and Payable Upon Receipt

BK05 BUSINESS OPERATIONS
90887-00022

Detail Services:

02/03/22		
0.40	Hemendinger, Ashtyn M	Correspond with L. DiSanto, C. Bang, and E. Gul re dormant funds.
02/07/22		
0.40	Hemendinger, Ashtyn M	Draft letter to Massachusetts Treasurer re dormant funds.
02/11/22		
0.30	Brody, Joshua K	Emails with E. Gul re dormant funds.
02/14/22		
0.50	Hemendinger, Ashtyn M	Communications with E. Gul re dormant funds.
02/16/22		
0.50	Hemendinger, Ashtyn M	Correspondence with E. Gul re dormant funds (.2); review LNT APA re same (.3).
02/23/22		
0.50	Hemendinger, Ashtyn M	Review LNT APA re dormant funds question (.4); communications with E. Gul re same (.1).
02/24/22		
0.40	Hemendinger, Ashtyn M	Communications with E. Gul and B. Manchino re dormant funds (.2); communications with M. Jackson re same (.2).
1.80	Jackson, Michael I	Research into LNT Corp in Delaware and Massachusetts.
02/25/22		
0.50	Hemendinger, Ashtyn M	Review secretary of state search re LNT Brands (.3); communications with P. Lawless re dormant funds (.2).
0.80	Raber, Steven	Perform corporate information search on LNT Inc., and LNT Brands LLC, for Michael Jackson.

Due and Payable Upon Receipt

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK06 CASE ADMINISTRATION
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
JOSHUA K. BRODY	0.60	\$1,620.00	\$ 972.00
MATTHEW K. KELSEY	0.50	1,395.00	697.50
JASON Z. GOLDSTEIN	1.80	1,350.00	2,430.00
ASHTYN M. HEMENDINGER	2.20	1,020.00	2,244.00
STEPHEN D. SILVERMAN	0.80	1,020.00	816.00
TYLER A. HAMMOND	1.20	1,020.00	<u>1,224.00</u>
Total Services			\$ 8,383.50
Total Services, Costs/Charges			8,383.50
BALANCE DUE			<u>\$ 8,383.50</u>

Due and Payable Upon Receipt

BK06 CASE ADMINISTRATION
90887-00022

Detail Services:

02/07/22

0.60	Brody, Joshua K	Prepare for and participate in GDC team WIP call for plan confirmation.
0.50	Kelsey, Matthew K	Attend WIP call.
0.90	Goldstein, Jason Z	Attend WIP call (.5); review WIP list (.2); review case calendar (.2).
1.40	Hemendinger, Ashtyn M	Update WIP list (.7); attend WIP call (.5)
0.60	Hammond, Tyler A	Prepare for WIP call (.1); attend WIP call (.5).

02/14/22

0.90	Goldstein, Jason Z	Attend WIP call (.5); review WIP list (.2); review case calendar (.2).
0.80	Hemendinger, Ashtyn M	Update WIP list (.3); attend WIP call (.5).
0.70	Silverman, Stephen D	Review updated WIP list (.2); attend WIP call (.5).
0.60	Hammond, Tyler A	Prepare for WIP call (.1); attend WIP call (.5).

02/28/22

0.10	Silverman, Stephen D	Attention to scheduling and WIP list.
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Due and Payable Upon Receipt

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK08 CORPORATE GOVERNANCE AND BOARD MATTER
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
ERIC M. SCARAZZO	4.30	\$1,350.00	\$ 5,805.00
ASHTYN M. HEMENDINGER	0.40	1,020.00	408.00
STEPHANIE S. KANN	0.20	560.00	112.00
IMOLE O. OGOWEWO	2.30	595.00	<u>1,368.50</u>

Total Services			\$ 7,693.50
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Total Services, Costs/Charges			7,693.50
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BALANCE DUE			<u>\$ 7,693.50</u>
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Due and Payable Upon Receipt

BK08 CORPORATE GOVERNANCE AND BOARD MATTER
90887-00022

Detail Services:

02/07/22	1.50	Ogowewo, Imole O	Conference with T. Obasi regarding process of name changes in Delaware and Colorado (.5); review charters and draft certificates of amendments for Galaxy Brands LLC, Gaiam Americas Inc., and The Basketball Marketing Company, Inc. (.90); email draft amendments to T. Obasi (.10).
02/08/22	0.60	Ogowewo, Imole O	Various internal correspondence with T. Obasi regarding name conflicts and rejections from the state of Delaware (.40); arrange for revised document to be filed in Delaware (.20).
02/09/22	0.20	Kann, Stephanie S	Review and coordinate review by local counsel of trademark assignment for use in China.
	0.20	Ogowewo, Imole O	Review filed certificates of amendment.
02/17/22	0.40	Hemendinger, Ashtyn M	Prepare change of name notice.
02/21/22	2.00	Scarazzo, Eric M	Draft, revise and circulate Form 8-K; research precedent Form 8-Ks.
02/22/22	1.00	Scarazzo, Eric M	Draft and revise Form 8-K; correspond with E. Gul regarding Form 8-K disclosure.
02/24/22	0.80	Scarazzo, Eric M	Review and revise Form 8-K.
02/25/22	0.50	Scarazzo, Eric M	Review and revise Form 8-K.

Due and Payable Upon Receipt

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK09 COMMUNICATIONS AND MEETINGS WITH CREDITORS
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>		<u>TOTAL</u>
JASON Z. GOLDSTEIN	0.40	\$1,350.00	\$	<u>540.00</u>
Total Services			\$	540.00
Total Services, Costs/Charges				540.00
BALANCE DUE			\$	<u>540.00</u>

Due and Payable Upon Receipt

BK09 COMMUNICATIONS AND MEETINGS WITH CREDITORS
90887-00022

Detail Services:

02/15/22

0.40 Goldstein, Jason Z

Communications with E. Gul regarding creditor inquiries.

Due and Payable Upon Receipt

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK10 EMPLOYEE MATTERS AND BENEFITS
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
MICHAEL J. COLLINS	0.30	\$1,595.00	\$ 478.50
STEPHEN D. SILVERMAN	0.40	1,020.00	<u>408.00</u>
Total Services			\$ 886.50
Total Services, Costs/Charges			886.50
BALANCE DUE			<u>\$ 886.50</u>

Due and Payable Upon Receipt

BK10 EMPLOYEE MATTERS AND BENEFITS
90887-00022

Detail Services:

02/14/22

0.10 Silverman, Stephen D

Call DOL re 401k inquiry (.1)

02/15/22

0.30 Silverman, Stephen D

Call w/ department of labor re 401k inquiry (.2); follow-up communications w/ K. Adach re same (.1)

02/22/22

0.30 Collins, Michael J

Call with E. Gul re: EPLI/ERISA issues.

Due and Payable Upon Receipt

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK11 EMPLOYMENT AND FEE APPLICATIONS – GIBSON DUNN
90887-00022

For Services Rendered Through April 27, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
JOSHUA K. BRODY	3.80	\$1,620.00	\$ 6,156.00
ASHTYN M. HEMENDINGER	29.90	1,020.00	<u>30,498.00</u>

Total Services			\$ 36,654.00
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Total Services, Costs/Charges			36,654.00
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BALANCE DUE			<u>\$ 36,654.00</u>
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Due and Payable Upon Receipt

BK11 EMPLOYMENT AND FEE APPLICATIONS – GIBSON DUNN
90887-00022

Detail Services:

02/02/22			
0.20	Hemendinger, Ashtyn M	Review January prebill invoices.	
02/05/22			
0.60	Hemendinger, Ashtyn M	Revise GDC January prebills.	
02/10/22			
0.40	Hemendinger, Ashtyn M	Revise January 2022 prebills (0.4); review and revise January 2022 prebills (0.5).	
02/22/22			
0.60	Brody, Joshua K	Review fifth monthly fee application.	
02/26/22			
0.50	Hemendinger, Ashtyn M	Draft fifth monthly fee application.	
03/19/22			
0.30	Hemendinger, Ashtyn M	Sequential post-effective date: Review and revise February 2022 invoice.	
03/23/22			
0.80	Hemendinger, Ashtyn M	SGBI Liquidating Trust - Revise March prebills.	
03/25/22			
1.50	Hemendinger, Ashtyn M	Revise February prebills.	
03/28/22			
0.20	Hemendinger, Ashtyn M	SBGI Liquidating Trust - Communicate with Drivetrain re fifth monthly fee application.	
03/30/22			
0.20	Hemendinger, Ashtyn M	Revise invoices.	
04/08/22			
2.10	Hemendinger, Ashtyn M	Revise February invoices.	
04/11/22			
1.40	Hemendinger, Ashtyn M	Draft final fee application.	
04/12/22			
3.40	Hemendinger, Ashtyn M	Attention to final fee application.	
04/13/22			
2.20	Hemendinger, Ashtyn M	Review February invoice (1.2); draft final fee application (1.0)	

Due and Payable Upon Receipt

04/14/22	1.10	Hemendinger, Ashtyn M	Draft final fee application.
04/15/22	0.60	Brody, Joshua K	Work on final fee app (.4); t/c A. Hemendinger re same (.2).
	4.00	Hemendinger, Ashtyn M	Draft final fee application (2.5); communications with I. Vega re same (.5); communications with J. Brody re February monthly invoice (.5); revise February monthly invoice re same (.5).
04/19/22	0.30	Hemendinger, Ashtyn M	Communications with Stifel and KCC re final fee applications.
04/20/22	2.10	Hemendinger, Ashtyn M	Review and revise final fee application.
04/21/22	0.50	Hemendinger, Ashtyn M	Update final fee application.
04/22/22	0.30	Hemendinger, Ashtyn M	Communications re final fee application.
04/24/22	0.30	Hemendinger, Ashtyn M	Communications with J. Brody re final fee application.
04/25/22	1.60	Brody, Joshua K	Review and comment on sixth monthly and final fee app (1.3); telephone conference with A. Hemendinger regarding same (.3).
	3.80	Hemendinger, Ashtyn M	Revise final fee application (3.5); communications with J. Brody re same (.3).
04/26/22	3.20	Hemendinger, Ashtyn M	Revise and finalize final fee application.
04/29/22	1.00	Brody, Joshua K	Review and finalize final fee application.

Due and Payable Upon Receipt

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK12 EMPLOYMENT AND FEE APPLICATIONS - OTHERS
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
ASHTYN M. HEMENDINGER	1.20	\$1,020.00	\$ <u>1,224.00</u>
Total Services			\$ 1,224.00
Total Services, Costs/Charges			1,224.00
BALANCE DUE			<u>\$ 1,224.00</u>

Due and Payable Upon Receipt

BK12 EMPLOYMENT AND FEE APPLICATIONS - OTHERS
90887-00022

Detail Services:

02/02/22		
0.50	Hemendinger, Ashtyn M	Review KCC 156(c) invoice.
02/10/22		
0.10	Hemendinger, Ashtyn M	Review and comment on KCC fee application.
02/11/22		
0.60	Hemendinger, Ashtyn M	Prepare KCC application for filing.

Due and Payable Upon Receipt

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK13 FINANCING, CASH COLLATERAL, AND CASH MANAGEMENT
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
JOSHUA K. BRODY	0.30	\$1,620.00	\$ 486.00
MATTHEW K. KELSEY	0.70	1,395.00	976.50
JASON Z. GOLDSTEIN	0.70	1,350.00	945.00
ASHTYN M. HEMENDINGER	0.70	1,020.00	<u>714.00</u>
Total Services			\$ 3,121.50
Total Services, Costs/Charges			3,121.50
BALANCE DUE			<u>\$ 3,121.50</u>

Due and Payable Upon Receipt

BK13 FINANCING, CASH COLLATERAL, AND CASH MANAGEMENT
90887-00022

Detail Services:

02/01/22

0.40 Goldstein, Jason Z Attention to finalizing DIP direction letter.

02/02/22

0.30 Brody, Joshua K Communications with L. Henrickson and J. Goldstein re payoff letter and wires.

0.70 Kelsey, Matthew K Finalize pay off letter (.40); review revised indemnity language (.30).

0.30 Goldstein, Jason Z Communications with L. Henrickson and J. Brody regarding DIP payout letter and wires.

0.70 Hemendinger, Ashtyn M Prepare DIP payout letter for execution (.5); review correspondence from J. Brody and J. Goldstein re same (.2).

Due and Payable Upon Receipt

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

BK14 HEARINGS
 90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
JOSHUA K. BRODY	4.80	\$1,620.00	\$ 7,776.00
MATTHEW K. KELSEY	3.20	1,395.00	4,464.00
JASON Z. GOLDSTEIN	3.70	1,350.00	4,995.00
ASHTYN M. HEMENDINGER	1.20	1,020.00	1,224.00
TYLER A. HAMMOND	1.50	1,020.00	1,530.00
MICHELLE CHOI	1.20	960.00	<u>1,152.00</u>

Total Services \$ 21,141.00

Total Services, Costs/Charges 21,141.00

BALANCE DUE \$ 21,141.00

Due and Payable Upon Receipt

BK14 HEARINGS
90887-00022

Detail Services:

02/21/22

2.10	Brody, Joshua K	Conference with J. Goldstein, M. Kelsey, A. Hemendinger, and M. Choi hearing prep (.5); review and work on hearing argument outline (1.6).
0.90	Kelsey, Matthew K	Conference with J. Brody, A. Hemendinger, J. Goldstein, and M. Choi regarding confirmation hearing preparation (.5); review draft script outline regarding same (.4).
1.70	Goldstein, Jason Z	Conference with J. Brody, M. Kelsey, M. Choi, and A. Hemendinger re confirmation hearing preparation (.5); review confirmation hearing script (.4); prepare for confirmation hearing (.8).
0.50	Hemendinger, Ashtyn M	Conference with J. Brody, M. Kelsey, J. Goldstein, and M. Choi re confirmation hearing.
0.40	Choi, Michelle	Conference with A. Hemendinger, J. Brody, M. Kelsey, and J. Goldstein re confirmation hearing preparation.

02/22/22

2.70	Brody, Joshua K	Prepare for confirmation hearing, including discussion w/ M. Kelsey (2.0); attend and participate in confirmation hearing (.7).
2.30	Kelsey, Matthew K	Prepare for and attend confirmation hearing (1.8); conference with J. Brody regarding hearing (.5).
2.00	Goldstein, Jason Z	Prepare for confirmation hearing (1.3); attend confirmation hearing (.7).
0.70	Hemendinger, Ashtyn M	Attend confirmation hearing.
1.50	Hammond, Tyler A	Prepare for confirmation hearing (.8); attend confirmation hearing (.7).
0.80	Choi, Michelle	Prepare for confirmation hearing (.1); attend confirmation hearing (.7).

Due and Payable Upon Receipt

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

BK15 INSURANCE
 90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
JOSHUA K. BRODY	1.20	\$1,620.00	\$ 1,944.00
JASON Z. GOLDSTEIN	0.30	1,350.00	405.00
GILLIAN MCPHEE	0.30	1,140.00	342.00
MICHELLE CHOI	0.90	960.00	<u>864.00</u>
Total Services			\$ 3,555.00
Total Services, Costs/Charges			3,555.00
BALANCE DUE			<u>\$ 3,555.00</u>

Due and Payable Upon Receipt

BK15 INSURANCE
90887-00022

Detail Services:

02/01/22

0.80 Brody, Joshua K

Review comments and updates to motion to approve Chubb stipulation (.5); conferences with M. Choi re Chubb stipulation (.3).

0.90 Choi, Michelle

Finalize 9019 motion re D&O insurance for filing (.5); conferences with J. Brody Chubb stipulation (.3); review edits to motion to approve the Chubb stipulation (.1).

02/07/22

0.30 McPhee, Gillian

Research re D&O insurance coverage.

02/16/22

0.40 Brody, Joshua K

Conference with J. Goldstein and E. Gul re insurance tail (.3); review correspondence from E. Gul re same.

0.30 Goldstein, Jason Z

Conference with J. Brody and E. Gul re insurance tail.

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK16 LITIGATION
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
JOSHUA K. BRODY	0.90	\$1,620.00	\$ 1,458.00
JASON Z. GOLDSTEIN	1.20	1,350.00	<u>1,620.00</u>
Total Services			\$ 3,078.00
Total Services, Costs/Charges			3,078.00
BALANCE DUE			<u>\$ 3,078.00</u>

Due and Payable Upon Receipt

BK16 LITIGATION
90887-00022

Detail Services:

02/03/22		
0.50	Goldstein, Jason Z	Conference with E. Gul regarding shareholder litigation.
02/04/22		
0.20	Goldstein, Jason Z	Communications with E. Gul regarding shareholder litigations.
02/05/22		
0.20	Brody, Joshua K	Communications with E. Gul re settlement issues.
02/07/22		
0.70	Brody, Joshua K	Telephone conference with J. Goldstein and D&O counsel (RLF) re shareholder litigation issues (.5); communications with E. Gul re same (.2).
0.50	Goldstein, Jason Z	Telephone conference with J. Brody and D&O counsel regarding shareholder litigation issues with D&O counsel (RLF).

Due and Payable Upon Receipt

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

BK17 PLAN AND DISCLOSURE STATEMENT
 90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
PAMELA L. ENDRENY	5.70	\$ 1,860.00	\$ 10,602.00
JOSHUA K. BRODY	78.80	1,620.00	127,656.00
J. E. WISE	0.90	1,595.00	1,435.50
MATTHEW K. KELSEY	22.80	1,395.00	31,806.00
JASON Z. GOLDSTEIN	52.10	1,350.00	70,335.00
JOHN-PAUL VOJTISEK	2.10	1,160.00	2,436.00
MELISSA L. PERSONS	0.80	1,050.00	840.00
ASHTYN M. HEMENDINGER	37.30	1,020.00	38,046.00
STEPHEN D. SILVERMAN	0.70	1,020.00	714.00
TYLER A. HAMMOND	24.30	1,020.00	24,786.00
MICHELLE CHOI	28.00	960.00	26,880.00
TUKENI OBASI	8.20	960.00	7,872.00
MICHAEL I. JACKSON	12.70	625.00	7,937.50
IMOLE O. OGOWEWO	0.20	595.00	<u>119.00</u>

Total Services \$ 351,465.00

Total Services, Costs/Charges 351,465.00

BALANCE DUE \$ 351,465.00

Due and Payable Upon Receipt

BK17 PLAN AND DISCLOSURE STATEMENT
90887-00022

Detail Services:

02/01/22

3.00 Brody, Joshua K

Conference with Stifel, A. Hemendinger and J. Goldstein re wind down budget (.5); review wind down budget (.3); review and comment on draft liquidating trust agreement (1.7); begin review of release precedent (.2); review precedents for plan supplement docs (.3).

2.00 Goldstein, Jason Z

Review wind-down budget (.5); conference with Stifel, A. Hemendinger, and J. Brody regarding same (.5); review liquidating trust agreement (.5); review research regarding claim amounts (.5).

0.50 Hemendinger, Ashtyn M

Conference with Stifel, J. Goldstein, and J. Brody re wind-down budget.

1.40 Hammond, Tyler A

Draft plan supplement documents.

2.70 Jackson, Michael I

Research re liquidating trust.

02/02/22

0.50 Kelsey, Matthew K

Communications with T. Hammond re plan supplement documents and list of assumed executory contracts.

3.10 Brody, Joshua K

Conference with R. Shepacarter and J. Goldstein re plan release issues (.2); follow-up conference with J. Goldstein re same (.4); review plan language and precedent re same (.5); conference with J. Goldstein re liquidating trust agreement (1.2); review mark-up of same (.6); emails with E. Gul re same (.2).

3.50 Goldstein, Jason Z

Conference with R. Shepacarter (UST) and J. Brody re plan release issues (.2); follow up conference with J. Brody re same (.3); follow-up research regarding same (.9); ; review and comment on plan supplement documents (.9); conference with J. Brody regarding liquidating trust agreement (1.2).

3.20 Hemendinger, Ashtyn M

Draft confirmation order.

2.60 Hammond, Tyler A

Communications with M. Kelsey re plan supplement and list of assumed executory contracts (.5); review and revise plan supplement documents (2.1).

02/03/22

1.40 Brody, Joshua K

Conference with E. Gul re plan implementation issues (.9); conference with J. Goldstein and A. Hemendinger re confirmation order (.5).

Due and Payable Upon Receipt

3.00	Goldstein, Jason Z	Review and revise liquidating trust agreement (1.3); review other plan supplement documents (.6); review confirmation order (.6); conference with A. Hemendinger and J. Brody regarding same (.5).
2.50	Hemendinger, Ashtyn M	Draft confirmation order (2.0); conference with J. Goldstein and J. Brody re same (.5).
02/04/22		
3.20	Brody, Joshua K	Review research re plan release issues (1.2); conference with J. Goldstein and M. Choi re same and re liquidating trust issues (.5); review agreement re asset to be transferred to liquidating trust (.7); emails with J. Goldstein and E. Gul re same (.2); conference with R. Schwartz (K&S) re same (.6).
5.00	Goldstein, Jason Z	Review and revise liquidating trust agreement (2.2); review plan supplement documents (.8); conference with J. Brody and M. Choi regarding plan release issues and liquidating trust issues (.5); review court filings regarding releases (.9); review confirmation order (.6).
2.40	Hemendinger, Ashtyn M	Draft and revise confirmation order.
0.60	Choi, Michelle	Conference with J. Brody and J. Goldstein re plan release issues and liquidating trust issues (.5); emails with J. Brody re same (.1).
02/05/22		
1.10	Brody, Joshua K	Review and comment on mark-up of liquidating trust agreement (.8); review draft implementation memo (.3).
2.50	Endreny, Pamela L	Review liquidating trust agreement re tax implications.
2.60	Goldstein, Jason Z	Review plan supplement filings (.8); review and revise liquidating trust agreement (1.8).
02/07/22		
0.40	Kelsey, Matthew K	Attention to plan supplement issues.
3.90	Brody, Joshua K	Conference with J. Goldstein, L. Disanto, E. Gul, and Drivetrain re liquidating trust agreement (.5); review K&S mark-up re same (.3); conference with R. Schwartz (K&S) and J. Goldstein re same (.5); review updated recovery deck (.6); emails with E. Gul re same (.2); review plan supplement docs and revise implementation memo (1.1); conference with E. Gul re Swisstech issues (.3); review research re release issue (.4).
1.60	Endreny, Pamela L	Review and analyze liquidating trust agreement re tax implications.

3.10	Goldstein, Jason Z	Review comments to liquidating trust agreement (.4); conference with R. Schwartz (K&S) and J. Brody regarding same (.5); review and revise plan supplement documents (.5); conference with J. Brody, E. Gul, L. DiSanto, and Drivetrain regarding liquidating trust agreement (.5); review and revise confirmation order (.6); review court filings regarding releases (.6).
2.50	Hemendinger, Ashtyn M	Attention to plan supplement documents.
2.30	Hammond, Tyler A	Review and revise plan supplement documents (1.9); draft communications to J. Brody re same (.4).
02/08/22		
4.60	Brody, Joshua K	Review and comment on plan supplement docs (2.9); conference with J. Goldstein, A. Hemendinger and Stifel team re wind down budget (.3); emails with E. Gul and L. DiSanto re same (.5); emails with K&S re liquidating trust agreement (.2); review comments to same (.6).
3.30	Goldstein, Jason Z	Review and revise plan supplement documents (1.9); attention to finalizing and filing same (.5); conference with J. Brody, A. Hemendinger, and Stifel team regarding wind-down budget (.3); research regarding releases (.6).
4.00	Hemendinger, Ashtyn M	Attention to plan supplement filing(.5); communications with E. Gul and T. Hammond re same (.5); communications with L. Henrikson re voting report (.1).; attend call with Stifel and J. Brody re wind-down budget (.3); draft plan supplement notice for equityholders (.5); communications with V. Bakhshian re same (.5); prepare plan supplement and attachments for filing (1.0); communications with T. Hammond re same (.5).
9.10	Hammond, Tyler A	Communications with A. Hemendinger re plan supplement filing (.5); communications with E. Gul and A. Hemendinger re same (.5); draft plan supplement documents (8.1).
02/09/22		
2.30	Brody, Joshua K	Review and revise email to UST re release issue (.9); conference with J. Goldstein re same (.6); emails with K&S and Drivetrain re wind down budget and recovery analysis (.2); review filed versions of plan supplement docs (.6).
1.50	Goldstein, Jason Z	Draft correspondence to U.S. Trustee (.4); conference with J. Brody regarding same (.6); review confirmation order (.5).
02/10/22		
1.10	Brody, Joshua K	Emails with R. Shepacarter re release issue (.2); conference with J. Goldstein, R. Schwartz and L. Henrikson re same (.9).

3.10	Goldstein, Jason Z	Review and revise confirmation order (2.2); conference with R. Schwartz (K&S), L. Henrikson (K&S) and J. Brody re release issue (.9).
 02/11/22		
2.00	Kelsey, Matthew K	Prepare for call with GDC team (.3); conference with J. Brody, J. Goldstein, A. Hemendinger, and M. Choi re confirmation brief (.6); conference with J. Brody regarding release issues (.4); review research and analysis regarding release issues (.7).
3.70	Brody, Joshua K	Conference with M. Kelsey, J. Goldstein, A. Hemendinger, and M. Choi re confirmation brief (.6); review plan and UST emails re objection (.9); emails with J. Goldstein and R. Shepacarter re same (.3); review research re same (1.4); draft email update to board re same (.5).
2.10	Goldstein, Jason Z	Review and revise confirmation order (1.2); conference with A. Hemendinger, J. Brody, M. Kelsey, and M. Choi re confirmation brief (.6); attention to vote tabulation report (.3).
1.10	Hemendinger, Ashtyn M	Conference with J. Brody, J. Goldstein, M. Kelsey, and M. Choi re confirmation brief (.6); draft email to M. Choi re same (.1); communications with J. Brody re same (.1); review plan materials re same (.2).
0.90	Choi, Michelle	Conference with J. Brody, M. Kelsey, J. Goldstein, and A. Hemendinger re confirmation brief.
0.60	Silverman, Stephen D	Review confirmation materials and outline (.4); communications with A. Hemendinger and M. Choi re same (.2).
0.50	Hammond, Tyler A	Attend confirmation brief call.
 02/12/22		
1.10	Brody, Joshua K	Review and comment on draft confirmation order (.9); communications with J. Goldstein re same (.2).
1.70	Goldstein, Jason Z	Review and revise confirmation order (1.5); communications with J. Brody regarding same (.2).
 02/14/22		
0.90	Kelsey, Matthew K	Conferences with J. Brody, A. Hemendinger, and . Choi re research related to confirmation brief (.5); research re same (.4).
1.40	Brody, Joshua K	Conference with M. Kelsey, A. Hemendinger and M. Choi re research related to confirmation brief (.5); draft emails to J. Goldstein re UST objection (.4); review K&S comments to confirmation order (.3); emails with K&S re same (.2).

1.70	Goldstein, Jason Z	Research regarding releases (.8); review and revise confirmation order (.9).
2.30	Hemendinger, Ashtyn M	Conference with M. Choi, M. Kelsey and J. Brody re research related to confirmation brief (.5); review documents related to research (.5); call with V. Bakhshian re ballots and solicitation (.3); communications with V. Bakhshian re same (.2); review voting report and related exhibits (.4); communications with V. Bakhshian re same (.1); communications with L. Henrikson (K&S) re solicitation (.3).
0.50	Choi, Michelle	Conference with J. Brody, M. Kelsey and A. Hemendinger re research related to confirmation brief.
02/15/22		
3.00	Kelsey, Matthew K	Research relating to release issues and review cases relating to same (1.6); conference with J. Brody, A. Hemendinger, J. Goldstein, M. Choi, and T. Hammond regarding UST objections and confirmation brief (.5); review UST and US objections to confirmation (.9).
5.10	Brody, Joshua K	Review plan objections and related cases (1.5); conference with J. Goldstein, M. Kelsey, M. Choi, A. Hemendinger, and T. Hammond re UST objections and confirmation brief (.5); emails with K&S re same (.4); review confirmation brief case precedent (1.1); review plan supplement docs re same (.6); emails and t/c J. Goldstein re FINRA request (.3); review docs re same (.7).
3.80	Goldstein, Jason Z	Review plan objections (1.0); conference with J. Brody, M. Kelsey, M. Choi, A. Hemendinger, and T. Hammond re UST objection and confirmation brief (.5); emails and conference with J. Brody re FINRA request (.3); research regarding same (1.7); review voting tabulation (.3).
1.50	Hemendinger, Ashtyn M	Conference with M. Choi, J. Brody, M. Kelsey, J. Goldstein, and T. Hammond re UST objection and confirmation brief (.5); communications with V. Bakhshian re solicitation (.4); review UST objection and U.S. government objection (.6).
6.50	Choi, Michelle	Call with A. Hemendinger, J. Brody, M. Kelsey, J. Goldstein and T. Hammond re UST objection and confirmation brief (.5), prepare confirmation brief (3.0); research re same (3.0).
1.30	Hammond, Tyler A	Call with J. Brody, M. Kelsey, J. Goldstein, M. Choi, and A. Hemendinger re confirmation brief and UST objection (.5); attention to filed confirmation objections (.8).

02/16/22

5.80 Kelsey, Matthew K

Review case law and relevant case transcripts relating to release argument (1.9); draft insert for confirmation brief relating to UST objection to releases (2.7); conferences with J. Brody and J. Goldstein regarding plan objections (.9); attention to plan trust note issues (.1); conference with and E. Wise regarding same (.2).

4.20 Brody, Joshua K

Review research re release issue (1.8); conferences with M. Kelsey, J. Goldstein re same (.9); conference with R. Schwartz (K&S) and J. Goldstein re plan objections (.6); review draft confirmation brief and form DiSanto declaration (.7); conference with L. DiSanto re same (.2).

4.20 Goldstein, Jason Z

Conference with R. Schwartz (K&S) regarding plan objections (.6); research regarding same (1.6); review and mark up rider regarding same (.6); conferences with J. Brody and M. Kelsey regarding same (.9); review plan language and draft email regarding same (.5).

2.10 Vojtisek, John-Paul

Review implementation memo re tax considerations of holding structure.

1.50 Hemendinger, Ashtyn M

Communications with T. Obasi re post-effective formation documents (.5); review tabulation declaration (.5); communications with V. Bakhshian re same (.5).

5.50 Choi, Michelle

Prepare DiSanto declaration ISO confirmation; prepare confirmation brief.

02/17/22

0.90 Wise, J. E

Review of promissory note.

4.50 Kelsey, Matthew K

Review and revise draft argument for confirmation brief regarding releases (.9); conferences with J. Brody regarding revisions and research issues (.8); conferences with T. Hammond regarding research relating to releases and other open issues (.5); review draft confirmation brief and supporting declarations (1.0); prepare for and attend call with R. Schwartz (KS) and J. Brody regarding releases, UST objection, and potential consensual resolution (.6); review correspondence from K&S relating to draft promissory note (0.7).

6.90 Brody, Joshua K	Review and comment on confirmation brief (including review of case law research) and related declaration (3.5); conference with J. Goldstein re same (.4); conferences with M. Kelsey re revisions to confirmation brief and research issues (.8); conference with R. Schwartz (K&S) and M. Kelsey re releases, UST objection, and potential consensual resolution (.6); conference with E. Gul re same (.6); review draft of secured note (.6); emails with K&S re same (.2); emails with T. Hammond re updated plan supplement list (.2).
2.10 Goldstein, Jason Z	Communications with E. Slight regarding plan confirmation issues (.2); conference with J. Brody regarding same (.4); review confirmation brief (.9); review confirmation declaration (.6).
0.90 Hemendinger, Ashtyn M	Communications with M. Choi re voting declaration (.1); communications with V. Bakhshian re voting declaration (.2); review voting declaration (.6).
5.60 Choi, Michelle	Revise confirmation brief (5.5); communications with A. Hemendinger re voting declaration (.1).
2.80 Hammond, Tyler A	Research re plan related question(2.3); communications with M. Kelsey re same (.3); emails with J. Brody re updated plan supplement list (.2).
4.80 Jackson, Michael I	Cite check memorandum in support of confirmation of first amended joint plan
02/18/22	
1.10 Kelsey, Matthew K	Prepare for and participate on board call regarding confirmation hearing, pending objections, and other pending matters (.7); conference with J. Brody and M. Kelsey regarding same (.4).
2.80 Kelsey, Matthew K	Review and revise draft confirmation brief and draft revisions to confirmation order (1.2); conferences with J. Brody regarding revisions to confirmation order and open issues (.8); review proposed confirmation order language from government and conference with team regarding revisions to same (.5); draft email to T. Hammond regarding open research issues relating to releases (.3).
6.60 Brody, Joshua K	Conference with R. Shepacarter re plan releases (.4); multiple conferences with M. Kelsey, J. Goldstein and E. Gul re same and re confirmation brief and order (1.7); review and comment on same and on plan changes (2.4); conference with R. Schwartz re same (.7); prepare for and participate in board meeting re plan confirmation issues (.6); conference with counsel to WT re releases (.2); emails with E. Gul and L. DiSanto re confirmation order (.3); follow-up emails to board members re same(.3).

1.70	Goldstein, Jason Z	Conference with J. Brody regarding confirmation issues (.3); review revisions to confirmation brief and order (.5); review correspondence regarding same (.4); review proposed confirmation order language from U.S. attorney (.3); communications with K&S regarding same (.2).
1.20	Goldstein, Jason Z	Prepare for and attend board meeting (.8); conference with J. Brody and M. Kelsey regarding same (.4).
2.50	Hemendinger, Ashtyn M	Review and revise confirmation order (1.0); prepare order for filing (.5); communications with T. Obasi re LLC agreement for post-effective date (.3); communications with UST re confirmation filings (.2).
0.20	Persons, Melissa L	Review LLC agreement for new Swisstech entity.
3.10	Choi, Michelle	Finalize confirmation brief and DiSanto declaration (3.0); communications with J. Brody re same (0.1).
5.20	Jackson, Michael I	Assist with bluebooking and cite checking memorandum in support of confirmation of first amended joint plan
3.10	Obasi, Tukeni	Review liquidating trust agreement.
02/19/22		
0.80	Brody, Joshua K	Communications with R. Schwartz re UST response (.1); review and comment on Swisstech LLC agreement (.5); communications with A. Hemendinger re confirmation filings (.2).
0.30	Hemendinger, Ashtyn M	Communications with J. Brody re confirmation filings.
02/20/22		
0.30	Hemendinger, Ashtyn M	Review and revise LLC agreement.
02/21/22		
2.20	Brody, Joshua K	Conference with R. Schwartz re plan supplement docs (.3); emails R. Shepacarter re releases (.1); review affidavit of service re same (.5); emails E. Gul, J. Gruenbaum and R. Schwartz re plan supplement docs (.8); review and comment on plan 8-k (.3); emails S. Scarazzo re same (.2).
1.60	Endreny, Pamela L	Review LLCA for Swiss IP.
2.30	Hemendinger, Ashtyn M	Revise confirmation order to address K&S comments (1.0); prepare revised proposed confirmation order notice (.5); prepare proposed confirmation order for filing (.2); communicate with PSZJ (T. Cairns and L. Jones) and KCC (T. Buckingham) re filing and service (.3); review 8-K and revise based on recent MOR (.3).
5.30	Choi, Michelle	Prepare outline/script in connection with confirmation hearing preparation; prepare for confirmation hearing.

2.10	Hammond, Tyler A	Attention to potential plan supplement filing (1.4); communications with E. Gul re same (.7).
02/22/22		
3.20	Brody, Joshua K	Conference with Company and Drivetrain re closing issues (.5); conference with R. Schwartz (KKR) and J. Goldstein re closing issues (.5); conference with J. Goldstein re same (.3); review and revise plan supplement docs and revised confirmation order (.6); conference with board and E. Gul re hearing and next steps (.5); conference with E. Gul, R. Schwartz (K&S) and J. Gruenbaum (KKR) re insurance tail (.4); t/c E. Gul and M. Collins re same (.2); emails L. DiSanto re final cash distribution update (.2).
2.00	Goldstein, Jason Z	Prepare for conference with Drivetrain (.2); conference with Drivetrain, J. Brody, and Company re closing issues (.5); conference with R. Schwartz (K&S) regarding same (.5); conference with J. Brody regarding same (.3); conference with T. Hammond regarding plan supplement (.2); review plan supplement (.3).
1.30	Hemendinger, Ashtyn M	Prepare for confirmation hearing (.6); revise confirmation order (.2); file revised confirmation order (.5).
2.20	Hammond, Tyler A	Conference with J. Goldstein re confirmation.
0.40	Obasi, Tukeni	Review and revise Swisstech LLC Agreement.
02/23/22		
0.40	Kelsey, Matthew K	Review revised note and conference with J. Brody regarding same.
3.20	Brody, Joshua K	Review and comment on plan supplement docs (2.1); emails with L. DiSanto re same (.4); emails with L. DiSanto re final budget/cash flow (.3); review same (.4).
0.30	Goldstein, Jason Z	Communications with Drivetrain regarding post-closing issues.
1.50	Hemendinger, Ashtyn M	Draft recovery analysis (.7); communications with I. Vega re same (.3); review updated LLCA (.5).
02/24/22		
3.80	Brody, Joshua K	Review inputs for final cash/recovery analysis (.9); prepare for call with Drivetrain (.2); conference with J. Goldstein, Company, and Drivetrain re closing (.7); review updated plan supplement docs (.6); review KKR letter re reserve release (.3); emails with L. DiSanto re same (.2); conference with R. Schwartz re same (.2); review confirmation hearing transcript (.7); emails with Company and E. Scarazzo re final 8-k (.2).

0.90	Goldstein, Jason Z	Conference with Drivetrain, J. Brody, and Company re closing (.5); follow-up with Drivetrain regarding liquidating trust issues (.4).
0.70	Hemendinger, Ashtyn M	Review recovery analysis (.3); research re same (.4).
02/25/22		
0.60	Kelsey, Matthew K	Attend Board meeting regarding post confirmation and effective date planning (0.60); attention to plan supplement update and quantum of financing note (0.30).
2.90	Brody, Joshua K	Review implementation memo and address LLC agreement issues (.7); t/cs JP Vojtisek, J. Goldstein, A. Hemendinger and T. Obasi re same (.9); conference with J. Goldstein re effective date (.5); emails with E. Scarazzo and K. Adach re 8-k (.3); review final of same (.3); emails with E. Gul and J. Gruenbaum (KKR) re final cash number (.2).
1.50	Goldstein, Jason Z	Attend board meeting (0.50); conferences with J Brody regarding effective date (.5); emails with E. Gul regarding same (.5).
02/27/22		
0.60	Brody, Joshua K	Review revised LLC agreement and related docs (.4); emails with T. Obasi and A. Hemendinger re same (.2).
0.20	Hemendinger, Ashtyn M	Communications with Drivetrain, J. Brody, and T. Obasi re LLC Agreement.
1.80	Obasi, Tukeni	Prepare Swisstech IP Co organizational documents.
02/28/22		
2.60	Brody, Joshua K	Conference with A. Hemendinger, Company and Drivetrain re closing mechanics (.5); review and finalize closing docs (.8); conference with L. Hendrickson (K&S) re same (.2);; review final cash budget (.5); emails with L. DiSanto re same (.3); conference with J. Goldstein re effective date item (.3).
0.60	Goldstein, Jason Z	Conference with J. Brody regarding effective date item (.3); review revised plan supplement (.3).
1.10	Hemendinger, Ashtyn M	Conference with J. Brody, Company, and Drivetrain re closing mechanics (.5); communications with L. DiSanto re closing documents (.3); prepare closing documents (.2).
0.10	Silverman, Stephen D	Coordinate filing of plan supplement.
1.50	Obasi, Tukeni	Review and revise Swisstech IP Co organizational documents.

Due and Payable Upon Receipt

0.20	Ogowewo, Imole O	Correspondence with T. Obasi regarding Swisstech LLCA relating to plan supplement.
 03/01/22		
2.70	Brody, Joshua K	Work on closing docs (including review of final recovery analysis) (1.3); communications with K&S, Company, and A. Hemendinger re LLCA and effective date preparation (.5); draft email to T. Obasi re same and re LLC agreement (.2); conference with J. Goldstein re status update (.2); conference with A. Hemendinger, J. Goldstein, and Miller Buckfire re recovery analysis (.5).
0.80	Goldstein, Jason Z	Review wind-down budget (.1); conference with Miller Buckfire, A. Hemendinger, and J. Brody regarding same (.5); conference with J. Brody re status update (.2)
1.00	Hemendinger, Ashtyn M	Conference with Miller Buckfire, J. Goldstein, and J. Brody re final liquidation analysis (.5); communications with J. Brody, K&S and Company re LLCA and effective date preparation (.5).
0.60	Persons, Melissa L	Review Swisstech LLC agreement (0.3); draft email to T. Obasi regarding escrow release and LLC agreement (0.3).
 03/02/22		
0.50	Kelsey, Matthew K	Meet with Board of Directors regarding effective date timing and status of outstanding issues.
2.50	Brody, Joshua K	Various communications with K&S and A. Hemendinger re escrow agreement and related effective date documentation (.7); communications with A. Hemendinger re same (.3); multiple emails L. DiSanto and Miller Buckfire re revised recovery analysis and paydown amounts (.5); review same (.5); review final versions of closing documents (.5).
0.40	Goldstein, Jason Z	Review correspondence from A. Hemendinger and J. Brody regarding effective date.
2.00	Hemendinger, Ashtyn M	Various communications with K&S and J. Brody re escrow agreement and related effective date documentation (.7); various communications with J. Brody re same (.3); review and update LLCA and Liquidating Trust Agreement (.6); various communications with T. Obasi re same (.4).
1.10	Obasi, Tukeni	Follow up on escrow release instructions (0.3); discuss outstanding Swisstech issues with A. Hemendinger (.4); circulate compiled LLC docs (0.4).
 03/03/22		
1.60	Brody, Joshua K	Emails with L. DiSanto re closing issues (.6); review final paydown schedule (.3); review notice of effective date (.5); emails with board and E. Gul re effective date (.3).

Due and Payable Upon Receipt

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|------|-----------------------|------------------------------------------------------------------------------------------------------------------|
| 1.70 | Hemendinger, Ashtyn M | Prepare for effective date closing (.8); emails with J. Brody re same (.2); draft Notice of Effective Date (.7). |
| 0.30 | Obasi, Tukeni | Follow up on escrow release. |

SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK21 TAX
90887-00022

For Services Rendered Through March 3, 2022

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>	<u>TOTAL</u>
PAMELA L. ENDRENY	5.20	\$1,860.00	\$ 9,672.00
JOHN-PAUL VOJTISEK	2.70	1,160.00	<u>3,132.00</u>
Total Services			\$ 12,804.00
Total Services, Costs/Charges			12,804.00
BALANCE DUE			<u>\$ 12,804.00</u>

Due and Payable Upon Receipt

BK21 TAX
90887-00022

Detail Services:

02/08/22			
0.90	Endreny, Pamela L		Research re tax-related question (.5); review plan re same (.4).
02/10/22			
1.00	Endreny, Pamela L		Call with K&S tax team re classification of LLC (.5); research grantor trust question (.5).
02/22/22			
1.90	Endreny, Pamela L		Review treatment of LLC owning IP.
0.70	Vojtisek, John-Paul		Attention to tax considerations of operating agreement.
02/23/22			
0.70	Endreny, Pamela L		Review LLC re tax classification.
1.30	Vojtisek, John-Paul		Attention to tax considerations of operating agreement.
02/25/22			
0.70	Endreny, Pamela L		Communications with K&S re classification of LLC.
0.70	Vojtisek, John-Paul		Attention to tax considerations of operating agreement.

Due and Payable Upon Receipt

EXHIBIT B

GIBSON, DUNN & CRUTCHER LLP
200 Park Avenue
New York, New York 10166-0193

Federal Taxpayer ID #95-1611234

May 5, 2022

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

**For Services Rendered and Costs/Charges Advanced Through March 3, 2022 and Including Fee
 Application Related Charges Through April 27, 2022**

		Services Rendered	Costs/ Charges	Totals
90887-00022	Bankruptcy Filing	\$ 483,295.50	\$ 4,439.78	\$ 487,735.28
90887-00016	SEC D&O	0.00	0.00	0.00
	KY19K2487749-A			

Totals \$ 483,295.50 \$ 4,439.78 \$ 487,735.28

Current Balance Due \$ 487,735.28

Outstanding Balances Due (Holdback Amounts from Prior Invoices) 568,784.30

TOTAL BALANCE DUE \$ 1,056,519.58

Remit By Wire To:

Wells Fargo Bank
 333 South Grand Avenue
 Los Angeles, CA 90071-1515
 Name of account: Gibson, Dunn & Crutcher LLP
 Account No: 4600-146039
 ABA No: 121000248
 Attn: Treasury Department
 Please include the invoice number in the wire instructions.

Remit By Mail To:

Gibson, Dunn & Crutcher LLP
 PO Box 840723
 Los Angeles, CA 90084-0723

*Please enclose the remittance copy of this
 invoice with your payment in the enclosed
 Reply Envelope to ensure proper credit.*

Please note that payments received after the invoice date are not reflected.

For assistance with your account, please contact us at 213-229-7333 or cbilling@gibsondunn.com.

Invoice Date: May 5, 2022

Due and Payable Upon Receipt

GIBSON, DUNN & CRUTCHER LLP
200 Park Avenue
New York, New York 10166-0193

Federal Taxpayer ID #95-1611234

May 5, 2022

Invoice No. 2022043219

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

For Services Rendered and Costs/Charges Advanced Through March 3, 2022 and Including Fee Application Related Charges Through April 29, 2022

	Services Rendered	Costs/ Charges	Totals
90887-00022 BK01 Asset Disposition/Sale Transactions	\$ 27,614.50	\$ 0.00	\$ 27,614.50
90887-00022 BK05 Business Operations	5,135.00	0.00	5,135.00
90887-00022 BK06 Case Administration	8,383.50	0.00	8,383.50
90887-00022 BK08 Corporate Governance and Board Matter	7,693.50	0.00	7,693.50
90887-00022 BK09 Communications and Meeting with Creditors	540.00	0.00	540.00
90887-00022 BK10 Employee Matters and Benefits	886.50	0.00	886.50
90887-00022 BK11 Employment and Fee Applications – Gibson Dunn	36,654.00	0.00	36,654.00
90887-00022 BK12 Employment and Fee Applications - Others	1,224.00	0.00	1,224.00
90887-00022 BK13 Financing, Cash Collateral, and Cash Management	3,121.50	0.00	3,121.50
90887-00022 BK14 Hearings	21,141.00	0.00	21,141.00
90887-00022 BK15 Insurance	3,555.00	0.00	3,555.00
90887-00022 BK16 Litigation	3,078.00	0.00	3,078.00
90887-00022 BK17 Plan and Disclosure Statement	351,465.00	0.00	351,465.00
90887-00022 BK21 Tax	12,804.00	0.00	12,804.00
90887-00022 BK22 Disbursements	<u>0.00</u>	<u>4,439.78</u>	<u>4,439.78</u>

Remit By Wire To:

Wells Fargo Bank
 333 South Grand Avenue
 Los Angeles, CA 90071-1515
 Name of account: Gibson, Dunn & Crutcher LLP
 Account No: 4600-146039
 ABA No: 121000248
 Attn: Treasury Department
 Please include the invoice number in the wire instructions.

Remit By Mail To:

Gibson, Dunn & Crutcher LLP
 PO Box 840723
 Los Angeles, CA 90084-0723

Please enclose the remittance copy of this invoice with your payment in the enclosed Reply Envelope to ensure proper credit.

Please note that payments received after the invoice date are not reflected.

For assistance with your account, please contact us at 213-229-7333 or cbilling@gibsondunn.com.

Invoice Date: May 5, 2022

Invoice No. 2022043219

Due and Payable Upon Receipt

Totals	\$ 483,295.50	\$ 4,439.78	\$ 487,735.28
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Current Balance Due			<u>\$ 487,735.28</u>
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GIBSON, DUNN & CRUTCHER LLP
200 Park Avenue
New York, New York 10166-0193

Federal Taxpayer ID #95-1611234

May 5, 2022

Invoice No. 2022043219

REMITTANCE COPY

To ensure proper crediting, please send this copy in the enclosed envelope.

SBGI Liquidating Trust
 Attn: Marc Rosenberg
 410 Park Ave Suite 900
 New York, NY 10022

For Services Rendered and Costs/Charges Advanced Through March 3, 2022 and Including Fee Application Related Charges Through April 29, 2022

	Services Rendered	Costs/ Charges	Totals
90887-00022 BK01 Asset Disposition/Sale Transactions	\$ 27,614.50	\$ 0.00	\$ 27,614.50
90887-00022 BK05 Business Operations	5,135.00	0.00	5,135.00
90887-00022 BK06 Case Administration	8,383.50	0.00	8,383.50
90887-00022 BK08 Corporate Governance and Board Matter	7,693.50	0.00	7,693.50
90887-00022 BK09 Communications and Meeting with Creditors	540.00	0.00	540.00
90887-00022 BK10 Employee Matters and Benefits	886.50	0.00	886.50
90887-00022 BK11 Employment and Fee Applications – Gibson Dunn	36,654.00	0.00	36,654.00
90887-00022 BK12 Employment and Fee Applications - Others	1,224.00	0.00	1,224.00
90887-00022 BK13 Financing, Cash Collateral, and Cash Management	3,121.50	0.00	3,121.50
90887-00022 BK14 Hearings	21,141.00	0.00	21,141.00
90887-00022 BK15 Insurance	3,555.00	0.00	3,555.00
90887-00022 BK16 Litigation	3,078.00	0.00	3,078.00
90887-00022 BK17 Plan and Disclosure Statement	351,465.00	0.00	351,465.00
90887-00022 BK21 Tax	12,804.00	0.00	12,804.00
90887-00022 BK22 Disbursements	0.00	4,439.78	4,439.78

Remit By Wire To:

Wells Fargo Bank
 333 South Grand Avenue
 Los Angeles, CA 90071-1515
 Name of account: Gibson, Dunn & Crutcher LLP
 Account No: 4600-146039
 ABA No: 121000248
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Invoice Date: May 5, 2022

Invoice No. 2022043219

Due and Payable Upon Receipt

Totals	\$ 483,295.50	\$ 4,439.78	\$ 487,735.28
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Current Balance Due			<u>\$ 487,735.28</u>
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SBGI Liquidating Trust
Attn: Marc Rosenberg
410 Park Ave Suite 900
New York, NY 10022

BK22 DISBURSEMENTS
90887-00022

<u>COSTS/CHARGES</u>	<u>TOTAL</u>	
CONFERENCE CALL CHARGES	\$ 78.30	
DOCUMENT RETRIEVAL SERVICE	373.18	
FILING FEES	2,061.10	
ON-LINE RESEARCH (WESTLAW)	1,701.50	
SPECIALIZED RESEARCH	120.40	
TRANSCRIPTS/DIGESTING	<u>105.30</u>	
Total Costs/Charges		<u>4,439.78</u>
 BALANCE DUE		 <u>\$ 4,439.78</u>

Due and Payable Upon Receipt

BANKRUPTCY FILING
90887-00022

Detail Costs/Charges:

Conference Call Charges

01/21/22	5.23	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220131 DATE: 1/31/2022 Conferencing Services by John-Paul Vojtisek
02/02/22	4.42	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220210 DATE: 2/10/2022 Conferencing Services by Joshua Brody
02/03/22	4.82	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220210 DATE: 2/10/2022 Conferencing Services by Ashtyn Hemendinger
02/07/22	8.34	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220210 DATE: 2/10/2022 Conferencing Services by Ashtyn Hemendinger
02/09/22	4.50	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220210 DATE: 2/10/2022 Conferencing Services by Tukeni Obasi
02/11/22	10.45	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220216 DATE: 2/16/2022 Conferencing Services by Ashtyn Hemendinger
02/14/22	8.48	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220216 DATE: 2/16/2022 Conferencing Services by Ashtyn Hemendinger
02/15/22	8.77	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220216 DATE: 2/16/2022 Conferencing Services by Ashtyn Hemendinger
02/21/22	5.98	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220228 DATE: 2/28/2022 Conferencing Services by Michelle Choi
02/22/22	5.18	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220228 DATE: 2/28/2022 Conferencing Services by Joshua Brody
02/22/22	3.74	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220228 DATE: 2/28/2022 Conferencing Services by Joshua Brody
02/25/22	4.28	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220228 DATE: 2/28/2022 Conferencing Services by William Sorabella

Invoice Date: April 27, 2022

Due and Payable Upon Receipt

Invoice No. 2022043219

02/28/22	4.11	VENDOR: WEST UNIFIED COMMUNICATIONS SERVICES, IN INVOICE#: US270366-20220228 DATE: 2/28/2022 Conferencing Services by Tyler Hammond
<u>Document Retrieval Service</u>		
01/10/22	0.50	PACER Usage January 2022
01/26/22	141.70	PACER Usage January 2022
01/31/22	59.06	VENDOR: COURTALEERT.COM, INC. INVOICE#: 233050-2112 DATE: 12/31/2021 Cust# 408771/Document Retrieval Service/CourtAlert for Pacer - Please see attached allocation report. M. Maloney, N. Panjshiri, A. LeSavage Peter D Arcy v. Sequential Brands Group, Inc. et al
01/31/22	59.06	VENDOR: COURTALEERT.COM, INC. INVOICE#: 233050-2201 DATE: 1/31/2022 408771/Document Retrieval Service/CourtAlert for Pacer - Please see attached allocation report. M. Maloney, N. Panjshiri, A. LeSavage Peter D Arcy v. Sequential Brands Group, Inc. et al
02/15/22	21.40	PACER Usage February 2022
02/28/22	53.35	VENDOR: COURTALEERT.COM, INC. INVOICE#: 233050-2202 DATE: 2/28/2022 Cust No. 408771/Document Retrieval Service/CourtAlert for Pacer - Please see attached allocation report. M. Maloney, N. Panjshiri, A. LeSavage Peter D Arcy v. Sequential Brands Group, Inc. et al
02/28/22	38.11	VENDOR: COURTALEERT.COM, INC. INVOICE#: 233050-2202 DATE: 2/28/2022 Cust No. 408771/Document Retrieval Service/CourtAlert for Pacer - Please see attached allocation report. M. Maloney; N. Panjshiri; A. LeSavage IN RE SEQUENTIAL BRANDS GROUP, INC. DERIVATIVE LITIGATION
<u>Filing Fees</u>		
02/09/22	646.75	VENDOR: CORPORATION SERVICE COMPANY dba CSC INVOICE#: 81112093607 DATE: 2/9/2022 7998424/Filing Fees/THE BASKETBALL MARKETING COMPANY, INC. FILE AMENDMENT/CORRECTION
02/09/22	194.75	VENDOR: CORPORATION SERVICE COMPANY dba CSC INVOICE#: 81112093186 DATE: 2/9/2022 7998424/Filing Fees/GAIAM AMERICAS, INC. FILE AMENDMENT/CORRECTION (E-FILE)
03/01/22	1,219.60	VENDOR: CT CORPORATION SYSTEM INVOICE#: 23700119-RI DATE: 3/1/2022 1411502/Filing Fees/Swisstech IP Co, LLC (DE) Formation - Delaware
<u>On-Line Research (Westlaw)</u>		
02/07/22	120.00	GOLDSTEIN,JASON Z 02/07/22 90887-00022 WESTLAW

Invoice Date: April 27, 2022

Invoice No. 2022043219

Due and Payable Upon Receipt

RESEARCH AND PRINTING CHARGES

02/08/22	120.00	GOLDSTEIN,JASON Z 02/08/22 90887-00022 WESTLAW RESEARCH AND PRINTING CHARGES
02/17/22	1,461.50	HAMMOND,TYLER A 02/17/22 90887-00022 WESTLAW RESEARCH AND PRINTING CHARGES
<u>Specialized Research</u>		
02/08/22	1.40	Goldstein, Jason Z. 02/08/2022 PACER
02/15/22	8.00	Goldstein, Jason Z. 02/15/2022 PACER
02/25/22	111.00	Raber, Steven 02/25/2022 Bloomberg Law
<u>Transcripts/Digesting</u>		
01/26/22	105.30	VENDOR: TRACY J. STROH INVOICE#: 20220136 DATE: 1/26/2022 Transcripts/Digesting/Re: 3:21 CV 167, Patterson, et al. v Mahwah Bergen Retail Group. Transcript of hearing held on December 20, 2021, before Judge David J. Novak

EXHIBIT C

Gibson Dunn's hourly rates for bankruptcy services are comparable to the hourly rates charged in complex chapter 11 cases by comparably skilled bankruptcy attorneys. In addition, Gibson Dunn's hourly rates for bankruptcy services are comparable to the rates charged by Gibson Dunn, and by comparably skilled practitioners in other firms, for complex corporate and litigation matters, whether in court or otherwise, regardless of whether a fee application is required. By way of example, Gibson Dunn's blended hourly rates for attorneys and paraprofessionals for all Bankruptcy and Corporate Restructuring matters of Gibson Dunn for the prior calendar year were as set forth below. Gibson Dunn believes that the services performed for the Debtors are comparable to the services performed by the firm for all Bankruptcy and Corporate Restructuring matters during the prior calendar year. Also included below is blended hourly rate information for all sections of Gibson Dunn for which Gibson Dunn represented a client in a matter other than an in-court bankruptcy proceeding during the prior calendar year.¹

Category of Timekeeper	Blended Hourly Rate		
	Billed Firm-wide non-bankruptcy and restructuring practice areas for preceding calendar year (\$) ²	Billed Firm-wide bankruptcy and restructuring matters for preceding calendar year (\$) ³	Billed This Application August 31, 2021 through March 3, 2022 (\$) ⁴
Partner	\$1,216.35	\$1,211.32	\$1,333.66
Counsel	\$927.88	\$918.17	\$1,103.73
Associate	\$760.98	\$703.01	\$921.45
Paralegal/Other	\$459.23	\$453.00	\$541.67
Aggregated:	\$899.77	\$923.21	\$1,013.16

¹ While Gibson Dunn used reasonable efforts to separate Bankruptcy and Restructuring matters from other practice group matters, it is possible that there is some overlap between these practice groups and the billings reported herein.

² This column reflects the blended rates charged by the firm for all matters excluding Bankruptcy and Restructuring matters during the prior calendar year.

³ This column reflects the blended rates charged by the firm for all Bankruptcy and Restructuring matters during the prior calendar year.

⁴ This Final Fee Application includes fees incurred post-Effective Date (after March 3, 2022) that are related to the preparation of the Sixth Monthly Fee Application.