

*Hearing Date and Time: October 19, 2016 at 10:00 A.M. (Prevailing Eastern Time)**Objection Deadline: October 12, 2016 at 4:00 P.M. (Prevailing Eastern Time)*

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

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*Special Counsel for the Debtors  
and Debtors in Possession***UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re:	:	Chapter 11
	:	
TGHI, Inc., <u>et al.</u> ,	:	Case No. 16-10300 (MEW)
	:	
Debtors. <sup>1</sup>	:	Jointly Administered
	:	
-----X	:	

**SUMMARY SHEET OF FIRST AND FINAL APPLICATION OF  
KRAMER LEVIN NAFTALIS & FRANKEL LLP, AS COUNSEL FOR THE  
DEBTORS, FOR FINAL ALLOWANCE OF COMPENSATION  
FOR PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT OF  
ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE PERIOD FROM  
FEBRUARY 9, 2016 THROUGH AND INCLUDING SEPTEMBER 14, 2016**

Name of Applicant	Kramer Levin Naftalis & Frankel LLP
Name of Client	TGHI, Inc. and THI, Inc.
Time period covered by this application	February 9, 2016 through and including September 14, 2016
Total compensation sought this period	\$101,113.49 (through Sept. 14, 2016)
Total expenses sought this period	\$418.99 (through Sept. 14, 2016)
Petition date	February 9, 2016
Retention date	March 15, 2016 <i>Nunc Pro Tunc</i> to February 9, 2016
Date of order approving employment	March 15, 2016

This is a: Monthly \_\_\_\_\_ Interim \_\_\_\_\_ Final X Fee Application.

<sup>1</sup> The Debtors, and, if applicable, the last four digits of their taxpayer identification numbers are as follows: Parent THI, Inc. (5521), TGHI, Inc. (3814).



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**TABLE OF CONTENTS**

	<b><u>Page</u></b>
JURISDICTION .....	2
PRELIMINARY STATEMENT .....	2
BACKGROUND .....	3
SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED .....	5
KRAMER LEVIN’S FEE REQUESTS .....	7
SUMMARY OF LEGAL SERVICES RENDERED .....	8
STATEMENT OF KRAMER LEVIN.....	11
ACTUAL AND NECESSARY DISBURSEMENTS OF KRAMER LEVIN .....	13
THE REQUESTED COMPENSATION SHOULD BE ALLOWED .....	14
NOTICE.....	16
NO PRIOR REQUEST .....	16

**TABLE OF AUTHORITIES**

	<b><u>Page(s)</u></b>
<b>STATUTES</b>	
11 U.S.C. § 327.....	2, 14
11 U.S.C. § 330.....	1, 2, 5, 14, 15, 20
11 U.S.C. § 331.....	1, 2, 14
28 U.S.C. § 157.....	2
28 U.S.C. § 1334.....	2
28 U.S.C. § 1408.....	2
28 U.S.C. § 1409.....	2
<b>OTHER AUTHORITIES</b>	
Fed. R. Bankr. P. 2016.....	2
Local Bankruptcy Rule 2016-1 .....	2

**EXHIBITS**

Exhibit 1	Certification of Anupama Yerramalli
Exhibit 2	Summary of Professionals for the Fee Period
Exhibit 3	Summary of Expenses for the Fee Period
Exhibit 3-A	Detail of Disbursements And Expenses For the Fee Period
Exhibit 4	Summary of Time by Billing Category for the Fee Period
Exhibit 4-A	Time Detail For the Fee Period

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*Special Counsel for the Debtors  
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:
	: Chapter 11
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TGHI, Inc., <u>et al.</u> ,	: Case No. 16-10300 (MEW)
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Debtors. <sup>1</sup>	: Jointly Administered
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**FIRST AND FINAL APPLICATION OF KRAMER LEVIN NAFTALIS & FRANKEL LLP,  
AS SPECIAL COUNSEL FOR THE DEBTORS, FOR FINAL ALLOWANCE OF  
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND FOR  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE  
PERIOD FROM FEBRUARY 9, 2016 THROUGH AND INCLUDING SEPTEMBER 14, 2016**

TO THE HONORABLE MICHAEL E. WILES  
UNITED STATES BANKRUPTCY JUDGE:

Kramer Levin Naftalis & Frankel LLP (“**Kramer Levin**”), special counsel to TGHI, Inc. (“**TGHI**”) and Parent THI, Inc. (“**Parent**”), as chapter 11 debtors and debtors in possession (each a “**Debtor**” and, the “**Debtors**”) in the above-referenced chapter 11 cases (the “**Chapter 11 Cases**”), hereby submits its first and final application (the “**Application**”) pursuant to section 330(a) and 331 of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule

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<sup>1</sup> The Debtors, and, if applicable, the last four digits of their taxpayer identification numbers are as follows: Parent THI, Inc. (5521), TGHI, Inc. (3814).

2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), for final allowance and approval of compensation for professional services performed by Kramer Levin and for reimbursement of their actual and necessary expenses incurred during the period commencing February 9, 2016 through and including September 14, 2016 (the “**Fee Period**”). In support of its Application, Kramer Levin respectfully represents as follows:

#### **JURISDICTION**

1. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334 and Article VII of the First Amended Joint Prepackaged Plan of Liquidation (as defined below).

2. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

3. The statutory predicates for the relief requested herein are sections 327, 330 and 331 of the Bankruptcy Code, Rule 2016 of the Bankruptcy Rules, and Rule 2016-1 of the Local Bankruptcy Rules.

#### **PRELIMINARY STATEMENT**

4. When the Debtors commenced these prepackaged Chapter 11 Cases on February 9, 2016 (the “**Petition Date**”), they had no operations and no offices.

5. The Debtors were the former direct (TGHI) or indirect (Parent) holding companies of Targus Group International, Inc. (“**TGII**”) and its operating subsidiaries– which are now unaffiliated with the Debtors and are not “Debtors” in the Chapter 11 Cases – and are a leading global supplier of carrying cases and accessory products for the mobile lifestyle. As discussed in detail in the Disclosure Statement for the Prepackaged Plan of Liquidation of the

Debtors Pursuant to Chapter 11 of the Bankruptcy Code (the “**Disclosure Statement**”) [Docket No. 7], as a result of the consummation of the Collateral Agent Stock Turnover<sup>2</sup>, the Debtors no longer hold the equity interests in TGII.<sup>3</sup>

6. Simultaneously with the filing of the Petitions, the Debtors also filed a Prepackaged Plan of Liquidation (the “**Prepack Plan**”) [Docket No. 6], which outlines the Debtors’ liquidation plan. On April 15, 2016, the Debtors filed a First Amended Joint Prepackaged Plan of Liquidation (the “**Amended Prepack Plan**”) [Docket No. 42] that made non-material changes to the Plan without any special procedures or vote solicitation to clarify certain revisions to the Plan that would be beneficial to the Debtors and their stakeholders.

7. On April 1, 2016, April 20, 2016 and August 30, 2016, the court held hearings on the approval of the solicitation procedures, approved the adequacy of the Disclosure Statement and the technical modifications made in the Amended Prepack Plan. After having received 100% participation in voting by creditors entitled to vote, every one of which voted to accept the Plan, and having received no objections to the Amended Prepack Plan, it was confirmed on August 30, 2016. The Amended Prepack Plan was substantially consummated on September 14, 2016 and the Debtors were dissolved.

#### **BACKGROUND**

8. On February 9, 2016, each of the Debtors commenced the Chapter 11 Cases under title 11 of the Bankruptcy Code. The Debtors have ceased all business operations and do not own or manage any property in their possession.

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<sup>2</sup> Defined terms used but not defined herein shall have the meaning ascribed to them in the Disclosure Statement.

<sup>3</sup> Prior to the consummation of the Collateral Agent Stock Turnover, Targus’ corporate structure was comprised of: (i) Debtors Parent and its wholly-owned subsidiary TGH; and (ii) the non-Debtor Operating Company, TGII, which was wholly owned subsidiary of Holdings and the parent company of Targus’ domestic and foreign operating subsidiaries.

9. No trustee, examiner or statutory committee has been appointed in these cases.

10. On February 25, 2016, Kramer Levin filed *Debtors' Application Pursuant for Entry of an Order Pursuant to 11 U.S.C. §327(e) and Federal Rule of Bankruptcy Procedure 2014(a) Authorizing Employment and Retention of Kramer Levin Naftalis & Frankel LLP as Special Counsel to the Debtors and Debtors in Possession Nunc Pro Tunc to the Petition Date* (the “**Retention Application**”) [Docket No. 25], together with the Debtors' co-counsel, Klestadt Winters Jureller Southard & Stevens, LLP (“**Klestadt Winters**”) *Application of Debtors for an Order Authorizing the Employment and Retention of Klestadt Winters Jureller Southard & Stevens, LLP as Attorneys for the Debtors and Debtors in Possession Nunc Pro Tunc to the Petition Date* [Docket No. 24].

11. On March 15, 2016, the Court entered the *Order Pursuant to 11 U.S.C. §327(e) and Fed. R. Bankr. P. 2014(a) Authorizing Employment and Retention of Kramer Levin Naftalis & Frankel LLP as Special Counsel for Debtors Nunc Pro Tunc to Commencement Date* [Docket No. 35] (the “**Retention Order**”). Kramer Levin was retained as special counsel because of Kramer Levin's extensive experience and expertise with respect to the Debtors' business, the out-of-court restructuring of the operating company for which the Debtors were the holding companies, and as a result of Kramer Levin's prepetition service to the Debtors and Kramer Levin's general corporate and tax expertise. As discussed in greater detail in the Disclosure Statement, in anticipation of impending covenant defaults in December 2014, Kramer Levin was retained by the Debtors and non-debtor TGII and its direct and indirect subsidiaries.

12. On the same date, the Court also entered an *Order Authorizing Employment and Retention of Klestadt Winters Jureller Southard & Stevens, LLP as Attorneys*



*for the Debtors and Debtors in Possession* [Docket No. 36]. Klestadt Winters was retained as general bankruptcy counsel to the Debtors *nunc pro tunc* to the Petition Date. There were some instances in which the services rendered by Kramer Levin and Klestadt Winters may have overlapped, but the activities were not duplicated. Kramer Levin and Klestadt Winters were cognizant of the need to avoid duplication of efforts and procedures were implemented to minimize duplication of efforts, if any.

13. On the Petition Date, the Debtors filed, among other pleadings, the Debtors' motion, *inter alia*, for an order scheduling a combined hearing on the adequacy of the Disclosure Statement and the Solicitation Procedures, and confirmation of the Amended Prepack Plan (the "**Scheduling Motion**") [Docket No. 8] and on February 11, 2016, this Court entered an order granting the relief requested therein (the "**Scheduling Order**") [Docket No. 13]. Hearings were held on April 1, 2016 and continued on August 30, 2016, whereby the Court entered an order confirming the Amended Prepack Plan (the "**Confirmation Order**") [Docket No. 65]. The effective date of the Amended Prepack Plan occurred on September 14, 2016 (the "**Effective Date**"). Pursuant to the Confirmation Order, Kramer Levin files this Application for final allowance of compensation and reimbursement for the Fee Period.

**SUMMARY OF PROFESSIONAL COMPENSATION  
AND REIMBURSEMENT OF EXPENSES REQUESTED**

14. This Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the "**Local Guidelines**"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, adopted on June 11, 2013 (the "**UST Guidelines**"), and together with the Local Guidelines and the UST Guidelines, the "**Guidelines**"). Pursuant to the

Guidelines, a certification of Anupama Yerramalli regarding compliance with the Guidelines is attached hereto as **Exhibit 1**.

15. Kramer Levin seeks final allowance of compensation for professional services performed during the Fee Period, in the amount of \$101,113.49. Additionally, Kramer Levin seeks reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$418.99 for the Fee Period.

16. During the Fee Period, a total amount of 131.50 hours were expended by attorneys and paraprofessionals on behalf of the Debtors in the prosecution of these Chapter 11 Cases.

17. As of the Petition Date, Kramer Levin held a retainer in the amount of \$60,00.00 (the “**Retainer**”). Kramer Levin will apply the Retainer to allowed fees and expenses.

18. There is no agreement or understanding between Kramer Levin and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these Chapter 11 Cases.

19. The fees charged by Kramer Levin in these Chapter 11 Cases are billed in accordance with its existing billing rates and procedures set forth in the Retention Application.

20. During the course of these Chapter 11 Cases, Kramer Levin exercised its billing discretion and, as discussed in more detail below, voluntarily wrote off other fees and expenses. The rates Kramer Levin charged in these Chapter 11 Cases are consistent with the rates charged by Kramer Levin to its nonbankruptcy clients. These rates are similar to the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy and bankruptcy cases in a competitive national legal market. Kramer Levin’s

voluntary write-offs of various fees and expenses has resulted in meaningful savings of approximately \$1,774.23 to the Debtors during the Fee Period.

21. Pursuant to the UST Guidelines, annexed hereto as **Exhibit 2** is a schedule setting forth all Kramer Levin professionals and paraprofessionals who performed services in these Chapter 11 Cases during the Fee Period, the capacities in which such individuals are employed by Kramer Levin, the hourly billing rates of such individuals, and the aggregate number of hours expended and fees billed by such individuals.

22. Annexed hereto as **Exhibit 3** is a schedule specifying the categories of expenses for which Kramer Levin is seeking reimbursement and the total amount for each expense category for the Fee Period.

23. Pursuant to Section II.D of the UST Guidelines, annexed hereto as **Exhibit 4** is a summary of Kramer Levin's time billed during the Fee Period, broken down by project categories, as hereinafter described.

#### **KRAMER LEVIN'S FEE REQUESTS**

24. Kramer Levin maintains computerized records of the time spent by all Kramer Levin attorneys and paraprofessionals in connection with the representation of the Debtors. Due to the nominal fees incurred during the Fee Period, Kramer Levin did not submit monthly fee statements.

25. Kramer Levin annexes as **Exhibits 3-A** and **4-A** its fees and expenses incurred for the Fee Period covering February 9, 2016 through and including September 14, 2016 in the amount of \$101,113.49 in fees and \$418.99 in expenses.

26. Prior to filing its Application for the Fee Period, Kramer Levin conducted an internal review of the fees and expenses incurred during the Fee Period and determined to voluntarily write off fees in the amount of \$1,660.50 and expenses in the amount of \$113.73.

27. Accordingly, pursuant to this Application, Kramer Levin respectfully requests that the Court enter an order (i) awarding Kramer Levin, on a final basis, fees in the amount of \$101,113.49 representing 100% of fees and awarding Kramer Levin, on a final basis, reimbursement of actual and necessary expenses in the amount of \$418.99, representing 100% of the expenses; and (ii) authorizing and directing the Debtors to pay Kramer Levin its unpaid fees and expenses.

28. Prior to filing this Application, Kramer Levin provided the Debtors with a copy of the Application, and the Debtors may assert objections (if any) in advance of the objection deadline.

#### **SUMMARY OF LEGAL SERVICES RENDERED**

29. The Debtors extensive prepetition negotiations with their secured and unsecured lenders formed the framework for the Amended Prepack Plan and these Chapter 11 Cases. To achieve these results, Kramer Levin provided a wide array of services during the Fee Period, including, for example, services related to: (i) the Transaction Support Agreement; (ii) corporate wind down and tax advice; and (iii) confirmation of the Amended Prepack Plan.

30. The following summary highlights the legal services rendered by Kramer Levin during the Fee Period, identifying some of the issues to which Kramer Levin devoted significant time and effort. The following summary is not a detailed description of the work performed, as the day-to-day services, the time expended in performing such services and the professionals rendering such services are fully set forth in **Exhibit 4-A**.

31. The summary is divided according to the project billing codes, which were created by Kramer Levin to best reflect the categories of tasks that it was required to perform in connection with these Chapter 11 Cases. Nevertheless, under the circumstances, and given the interconnectedness of the issues in these Chapter 11 Cases, certain of these categories may overlap with one another.

**A. Corporate Governance**  
**Kramer Levin Billing Code: 1**  
**(Fees: \$654.50 /Hours Billed: 0.70)**

32. During the Fee Period, Kramer Levin spent *de minimis* time communicating with the Board of Directors of the Debtors to keep them apprised of the confirmation process.

**B. General Corporate**  
**Kramer Levin Billing Code: 2**  
**(Fees: \$54,655.50 /Hours Billed: 63.40)**

33. During the Fee Period, the majority of Kramer Levin's efforts were focused on ensuring that the Amended Prepack Plan was confirmed in accordance with the Debtors' prepetition Global Forbearance and Transaction Support Agreement ("**TSA**"). To this end, Kramer Levin reviewed filings and other materials prepared by co-counsel, including the Debtors' schedules and statement of financial affairs, Amended Prepack Plan-related materials, and required corporate filings. Kramer Levin oversaw certain aspects of the Debtors' wind down in coordination with non-Debtor TGII, including insurance issues. Kramer Levin also drafted a press release regarding the Chapter 11 filing, overseen by the Board, for publication. Finally, Kramer Levin assisted co-counsel in preparing for the hearing to confirm the Amended Prepack Plan.

**C. Tax**

**Kramer Levin Billing Code: 3**

**(Fees: \$14,558.50 /Hours Billed: 19.60)**

34. During the Fee Period, Kramer Levin spent time reviewing and coordinating the required corporate tax returns for the Debtors (and non-Debtor TGII and its subsidiaries), analyzing the Debtors' application of franchise tax in Delaware and researching the Texas transfer tax.

**D. Wind Down**

**Kramer Levin Billing Code: 4**

**(Fees: \$215.00 /Hours Billed: 0.20)**

35. During the Fee Period, Kramer Levin spent a minimal amount of time winding down the Debtors' affairs.

**E. Court Hearings**

**Kramer Levin Billing Code: 5**

**(Fees: \$20,655.50 /Hours Billed: 24.10)**

36. During the Fee Period, Kramer Levin, on behalf of the Debtors, appeared at hearings with respect to various issues related to these Chapter 11 Cases and confirmation of the Amended Prepack Plan.<sup>4</sup> Kramer Levin spent time preparing for and participating in hearings, including the following:

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<sup>4</sup> Hearings were held on the following dates: (i) February 11, 2016, April 1, 2016, April 20, 2016 and August 30, 2016.

- Hearing on the first day motions, including the Debtors' retention applications for counsel, noticing and soliciting agent, scheduling motion on the hearing of the Disclosure Statement and Amended Prepack plan.
- Status conference on the combined hearing to consider the approval of the disclosure statement and confirmation of the Amended Prepack Plan.
- Hearing on the confirmation of the Amended Prepack Plan.

**F. Retention**

**Kramer Levin Billing Code: 6**

**(Fees: \$3,458.50 /Hours Billed: 5.70)**

37. Kramer Levin drafted its retention applications and engaged in discussions with the U.S. Trustee regarding the compliance with the U.S. Trustee's guidelines.

**G. Monthly Fee Statements**

**Kramer Levin Billing Code: 7**

**(Fees: \$0.00 /Hours Billed: 0.00)**

38. Kramer Levin did not submit any monthly fee statements during the Fee Period.

**H. Fee Applications**

**Kramer Levin Billing Code: 8**

**(Fees: \$6,497.00 /Hours Billed: 17.80)**

39. During the Fee Period, Kramer Levin drafted this Application in accordance with the U.S. Trustee Fee Guidelines.

**STATEMENT OF KRAMER LEVIN**

40. The foregoing professional services performed by Kramer Levin were appropriate and necessary to the effective administration of these cases. They were in the best interests of creditors, the Debtors and other parties-in-interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues or tasks involved. The professional services were performed in an appropriately expeditious and efficient manner.

41. The majority of the services performed by partners and associates of Kramer Levin were rendered by Kramer Levin's Corporate Restructuring and Bankruptcy Group. Kramer Levin has a prominent practice in this area and enjoys a national reputation for its expertise in financial reorganizations and restructurings. The attorneys at Kramer Levin represented either the debtor or the creditors' committee in many chapter 11 cases. In addition, due to the facts and circumstances of the Debtors' Chapter 11 Cases, attorneys from Kramer Levin's corporate and tax practice groups were involved with Kramer Levin's representation of the Debtors. As discussed above and in the Retention Application, Kramer Levin also served as general corporate counsel for the Debtors prior to the Petition Date. Overall, Kramer Levin brings a particularly high level of skill and knowledge which has inured to the benefit of the Debtors and all stakeholders.

42. The professional services performed by Kramer Levin on behalf of the Debtors during the Fee Period required an aggregate expenditure of 131.50 recorded hours by Kramer Levin's partners, associates and paraprofessionals. Of the aggregate time expended during the Fee Period, 17.30 recorded hours were expended by partners of Kramer Levin, 91.10 recorded hours were expended by associates, and 23.10 recorded hours were expended by paraprofessionals of Kramer Levin.

43. Kramer Levin's 2016 hourly billing rates for attorneys working on these Chapter 11 Cases ranged from \$675.00 to \$1,075.00. For the Fee Period, allowance of compensation in the amount requested will result in a blended hourly billing rate for attorneys of approximately \$851, and a total blended hourly billing rate (including paraprofessionals) of approximately \$765. Such fees are reasonable relative to the customary compensation received



by Kramer Levin from nonbankruptcy clients and by comparably skilled practitioners in comparable bankruptcy cases in a competitive national legal market.<sup>5</sup>

**ACTUAL AND NECESSARY DISBURSEMENTS OF KRAMER LEVIN**

44. As set forth in **Exhibit 3-A** hereto, Kramer Levin has disbursed \$418.99 as expenses incurred in providing professional services during the Fee Period. Pursuant to Kramer Levin policy (which Kramer Levin submits is consistent with other New York City law firms), Kramer Levin pays certain expenses of professionals who work past 8:00 p.m. and on weekends and holidays in the service of its clients. These expenses include meal charges and car fares. While the UST Guidelines permit late-working professionals to use a car service, Kramer Levin has voluntarily limited its request for reimbursement to \$75 per trip to the extent that any such car fare exceeded this limit. Consistent with the UST Guidelines, Kramer Levin has also voluntarily reduced its request for reimbursement for late-working professionals' meal charges to \$20 per meal to the extent that such meal charges were in excess of this limit. With respect to photocopying expenses, Kramer Levin voluntarily limited such charges to \$0.10 per page.

45. These charges are intended to cover Kramer Levin's direct operating costs, which costs are not incorporated into Kramer Levin's hourly billing rates. Only clients who actually use services of the types set forth in **Exhibit 3-A** are separately charged for such services.

46. Furthermore, Kramer Levin voluntarily determined not to seek reimbursement for various other expenses typically paid by Kramer Levin's other clients. Such

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<sup>5</sup> As noted above, attached hereto as **Exhibit 2** is a schedule listing the hourly rate and the aggregate hours charged by Kramer Levin professionals who performed services for the Debtors during the Fee Period.

expenses incurred by Kramer Levin during the Fee Period, but for which Kramer Levin is not requesting reimbursement, total approximately \$113.73.

47. Kramer Levin made every effort to minimize its disbursements in these cases. The actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors.

**THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

48. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

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

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified

or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

49. Kramer Levin respectfully submits that the amount of compensation requested during the Fee Period is “reasonable” considering the nature, extent and value of the professional services performed during the Chapter 11 Cases. The fees sought in this Application reflect an aggregate of 131.50 hours expended by Kramer Levin attorneys and paraprofessionals performing services necessary and beneficial to the estate for the Fee Period. Work was carefully assigned to appropriate attorneys or paraprofessionals according to the experience and level of expertise required for each particular task and without unnecessary duplication. As discussed above, the rates charged by Kramer Levin for these services are reasonable relative to rates charged by Kramer Levin to nonbankruptcy clients and other professionals of comparable skill and competence in New York City. Kramer Levin has diligently undertaken to minimize costs to the Debtors’ estates while still ensuring that the Debtors receive the highest quality representation.

50. The services for which Kramer Levin seeks compensation in this Application were, at the time rendered, necessary for, beneficial to, and in the best interests of, the Debtors and the estates. Kramer Levin has worked with the Debtors to make great progress towards a successful reorganization in less than three months. The services rendered by Kramer Levin were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved.

51. Kramer Levin has a national reputation for its expertise and experience in financial and bankruptcy reorganizations and restructurings and as noted above, the compensation is reasonably based on customary compensation charged by other practitioners in non-bankruptcy cases. Based on an application of the above factors and its compliance with the Guidelines, Kramer Levin respectfully submits that approval of the compensation sought herein is warranted.

**NOTICE**

52. Notice of this Application has been given to (i) the Debtors; (ii) the Office of the United States Trustee for the Southern District of New York; (iii) the Prepetition \$20 Million Facility Agent and its counsel; (iv) the PIK Notes Administrative Agent and its counsel (v) all entities that requested notice in these chapter 11 cases under Fed. R. Bankr. P. 2002. Kramer Levin submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

**NO PRIOR REQUEST**

53. No prior request for the relief sought in this Application has been made to this or any other court.

**WHEREFORE**, Kramer Levin respectfully requests that the Court enter an order (i) awarding Kramer Levin the final allowance of (a) fees for the Fee Period in the amount of \$101,113.49 and (b) reimbursement for actual and necessary expenses Kramer Levin incurred during the Fee Period in the amount of \$418.99; and (ii) authorizing and directing the Debtors to pay Kramer Levin all unpaid fees and expenses for the Fee Period; and (iii) granting such other relief as is just and proper.

Dated: New York, New York  
September 22, 2016

KRAMER LEVIN NAFTALIS & FRANKEL LLP

/s/ Anupama Yerramalli

Adam C. Rogoff

Anupama Yerramalli

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*Special Counsel for the Debtors*

**EXHIBIT 1**

**CERTIFICATION OF ANUPAMA YERRAMALLI**

KRAMER LEVIN NAFTALIS & FRANKEL LLP

Adam C. Rogoff

Anupama Yerramalli

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*Special Counsel for the Debtors  
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:
	: Chapter 11
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TGHI, Inc., <u>et al.</u> ,	: Case No. 16-10300 (MEW)
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Debtors. <sup>1</sup>	: Jointly Administered
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS  
FOR PROFESSIONALS IN RESPECT OF FIRST AND FINAL APPLICATION  
OF KRAMER LEVIN NAFTALIS & FRANKEL LLP, AS COUNSEL FOR  
THE DEBTORS, FOR FINAL ALLOWANCE OF COMPENSATION FOR  
PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT  
OF ACTUAL AND NECESSARY EXPENSES INCURRED FOR THE PERIOD  
FROM FEBRUARY 9, 2016 THROUGH AND INCLUDING SEPTEMBER 14, 2016**

I, Anupama Yerramalli, hereby certify that:

1. I am an associate of Kramer Levin Naftalis & Frankel LLP (“**Kramer Levin**”), counsel to TGHI, Inc. (“**TGHI**”) and Parent THI, Inc. (“**Parent**”), as chapter 11 debtors and debtors-in-possession (each a “**Debtor**” and collectively, the “**Debtors**”) in the above-referenced chapter 11 cases (the “**Chapter 11 Cases**”). Kramer Levin submits this first and final

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<sup>1</sup> The Debtors, and, if applicable, the last four digits of their taxpayer identification numbers are as follows: Parent THI, Inc. (5521), TGHI, Inc. (3814).

application for final compensation in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on February 5, 2013 (the “**Local Guidelines**”) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “**Appendix A Guidelines**”), the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases (the “**Appendix B Guidelines**”) and together with the Local Guidelines, the Appendix A Guidelines and the Appendix B Guidelines, the “**Guidelines**”).

2. I am the professional designated by Kramer Levin (with oversight from the partner-in-charge of this matter) with the responsibility for Kramer Levin’s compliance in these cases with the Guidelines. This certification is made in respect of Kramer Levin’s application, dated September 22, 2016 (the “**Application**”), for (i) the final allowance of compensation for professional services and reimbursement of expenses for the period commencing February 9, 2016 through and including September 14, 2016 (the “**Fee Period**”) in accordance with the Guidelines.

3. Pursuant to paragraph B.1 of the Local Guidelines, I certify that:

- a) I have read the Application;
- b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines, except as specifically set forth herein;



- c) The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by Kramer Levin and generally accepted by Kramer Levin's clients; and
- d) In providing a reimbursable service, Kramer Levin does not make a profit on that service, whether the service is performed by Kramer Levin in-house or through a third party.

4. With respect to Section B.2 of the Local Guidelines, I certify that the Debtors, and the U.S. Trustee, have all been provided with a statement of the fees and disbursements accrued during each month subject to the Application, containing a list of professionals and paraprofessionals providing services, their respective billing rates, the aggregate hours spent by each professional and paraprofessional, a general description of services rendered, a reasonably detailed breakdown of the disbursements incurred and an explanation of billing practices. For efficiency and costs saving, the professionals in these Chapter 11 Cases voluntarily elected to defer payment of fees and expenses until this Application.

5. With respect to Section B.3 of the Local Guidelines, I certify that the Debtors and the U.S. Trustee will each be provided with a copy of the Application concurrently with the filing thereof and will have at least 14 days to review such Application prior to any objection deadline with respect thereto.

Dated: September 22, 2016  
New York, New York

/s/ Anupama Yerramalli  
Anupama Yerramalli

**EXHIBIT 2**

**SUMMARY OF PROFESSIONALS FOR THE FEE PERIOD**

<b>Timekeeper Name</b>	<b>Title</b>	<b>Department</b>	<b>Year Admitted to Bar</b>	<b>Worked Rate</b>	<b>Billed Hours</b>	<b>Billed Amount</b>
Adam C. Rogoff	Partner	Creditors' Rights	1989	\$1,075	16.50	\$17,737.50
Barry Herzog	Partner	Tax	1992	\$1,015	0.80	\$812.00
Anupama Yerramalli	Associate	Creditors' Rights	2008	\$830	78.10	\$64,823.00
				\$840	0.70	\$588.00
Rita Celebrezze	Associate	Tax	2013	\$675	12.30	\$8,302.50
Andrea Chouprouta	Paralegal	Creditors' Rights	N/A	\$365	23.10	\$8,431.50
<b>TOTAL</b>					<b>131.50</b>	<b>\$100,694.50</b>

**EXHIBIT 3**

**SUMMARY OF EXPENSES FOR THE FEE PERIOD**

DESCRIPTION	AMOUNT
In-House/Meals	\$20.00
Lexis Online Research	\$201.77
Pacer Online Research	\$62.70
Photocopying	\$1.20
Research Services	\$42.00
Telecommunication Charges	\$91.32
<b>TOTAL EXPENSES</b>	<b>\$418.99</b>

**EXHIBIT 3-A**

**DETAIL OF EXPENSES FOR THE FEE PERIOD**

KRAMER LEVIN NAFTALIS & FRANKEL LLP

TGHI, Inc. and Parent THI, Inc.  
1211 N. Miller Street  
Anaheim, CA 92806  
Attn: Christopher Layden  
layden@yorkstreetcapital.com

September 19, 2016  
Invoice #: 706931  
069512  
Page 1

**FOR PROFESSIONAL SERVICES rendered through September 14, 2016.**

Disbursements and Other Charges	418.99
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TIME AND DISBURSEMENT AMOUNTS POSTED AFTER THE BILLING PERIOD SHOWN ON THIS INVOICE WILL APPEAR ON A  
SUBSEQUENT INVOICE

DUE AND PAYABLE UPON RECEIPT. THE LEGAL RATE OF INTEREST WILL BE CHARGED FOR BALANCES OUTSTANDING OVER  
30 DAYS

TAX ID # 13-1944339

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September 19, 2016  
Invoice #: 706931  
069512

**DISBURSEMENTS AND OTHER CHARGES SUMMARY**

DESCRIPTION	AMOUNT
In-House/Meals	\$20.00
Lexis Online Research	201.77
Pacer Online Research	62.70
Photocopying	1.20
Research Services	42.00
Telecommunication Charges	91.32
<b>TOTAL DISBURSEMENTS AND OTHER CHARGES</b>	<b>\$418.99</b>

**DISBURSEMENTS AND OTHER CHARGES DETAIL**

DATE	TIMEKEEPER	DESCRIPTION	AMOUNT
4/12/2016	Yerramalli Anupama	In-House/Meals	\$20.00
2/12/2016	Boyle Brian	Lexis Online Research	0.20
2/12/2016	Boyle Brian	Lexis Online Research	0.03
2/12/2016	Boyle Brian	Lexis Online Research	0.09
2/12/2016	Boyle Brian	Lexis Online Research	2.16
2/24/2016	Frenzel Gwendolyn	Lexis Online Research	37.57
2/24/2016	Frenzel Gwendolyn	Lexis Online Research	161.72
2/16/2016	Chouprouta Andrea	Pacer Online Research	2.30
2/16/2016	Chouprouta Andrea	Pacer Online Research	0.30
2/16/2016	Chouprouta Andrea	Pacer Online Research	0.30

**KRAMER LEVIN NAFTALIS & FRANKEL LLP**

September 19, 2016

Invoice #: 706931

069512

Page 2

DATE	TIMEKEEPER	DESCRIPTION	AMOUNT
2/22/2016	Chouprouta Andrea	Pacer Online Research	2.50
2/22/2016	Chouprouta Andrea	Pacer Online Research	2.60
2/22/2016	Chouprouta Andrea	Pacer Online Research	0.30
2/22/2016	Chouprouta Andrea	Pacer Online Research	2.60
2/22/2016	Chouprouta Andrea	Pacer Online Research	2.70
2/23/2016	Chouprouta Andrea	Pacer Online Research	0.10
2/26/2016	Chouprouta Andrea	Pacer Online Research	0.20
2/26/2016	Chouprouta Andrea	Pacer Online Research	3.00
2/26/2016	Chouprouta Andrea	Pacer Online Research	0.40
2/26/2016	Chouprouta Andrea	Pacer Online Research	1.80
3/22/2016	Chouprouta Andrea	Pacer Online Research	0.20
4/4/2016	Chouprouta Andrea	Pacer Online Research	1.50
4/4/2016	Chouprouta Andrea	Pacer Online Research	0.50
4/4/2016	Chouprouta Andrea	Pacer Online Research	0.70
4/6/2016	Chouprouta Andrea	Pacer Online Research	0.10
4/6/2016	Chouprouta Andrea	Pacer Online Research	1.20
4/6/2016	Chouprouta Andrea	Pacer Online Research	3.00
4/6/2016	Chouprouta Andrea	Pacer Online Research	3.00
4/6/2016	Chouprouta Andrea	Pacer Online Research	3.00
4/6/2016	Chouprouta Andrea	Pacer Online Research	3.00
4/12/2016	Chouprouta Andrea	Pacer Online Research	0.20
4/12/2016	Chouprouta Andrea	Pacer Online Research	0.20
4/12/2016	Chouprouta Andrea	Pacer Online Research	0.20

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September 19, 2016

Invoice #: 706931

069512

Page 3

DATE	TIMEKEEPER	DESCRIPTION	AMOUNT
4/12/2016	Chouprouta Andrea	Pacer Online Research	2.70
4/12/2016	Chouprouta Andrea	Pacer Online Research	0.50
4/12/2016	Chouprouta Andrea	Pacer Online Research	0.10
4/13/2016	Chouprouta Andrea	Pacer Online Research	0.10
4/13/2016	Chouprouta Andrea	Pacer Online Research	0.10
4/13/2016	Chouprouta Andrea	Pacer Online Research	0.90
4/15/2016	Chouprouta Andrea	Pacer Online Research	3.00
4/15/2016	Chouprouta Andrea	Pacer Online Research	0.40
4/15/2016	Chouprouta Andrea	Pacer Online Research	0.10
4/15/2016	Chouprouta Andrea	Pacer Online Research	3.00
4/15/2016	Chouprouta Andrea	Pacer Online Research	0.20
4/15/2016	Chouprouta Andrea	Pacer Online Research	0.90
4/15/2016	Chouprouta Andrea	Pacer Online Research	0.20
4/15/2016	Chouprouta Andrea	Pacer Online Research	1.30
4/15/2016	Chouprouta Andrea	Pacer Online Research	1.30
4/15/2016	Chouprouta Andrea	Pacer Online Research	3.00
4/15/2016	Chouprouta Andrea	Pacer Online Research	3.00
8/30/2016	Chouprouta Andrea	Pacer Online Research	3.00
8/30/2016	Yerramalli Anupama	Pacer Online Research	3.00
2/12/2016	Yerramalli Anupama	Photocopying	1.20
4/1/2016	Gomez Evelyn	Research Services	14.00
4/4/2016	Gomez Evelyn	Research Services	14.00
4/8/2016	Gomez Evelyn	Research Services	14.00

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September 19, 2016

Invoice #: 706931

069512

Page 4

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
2/10/2016	Yerramalli Anupama	Telecommunication Charges	6.30
2/10/2016	Yerramalli Anupama	Telecommunication Charges	6.34
5/26/2016	Yerramalli Anupama	Telecommunication Charges	13.03
6/10/2016	Yerramalli Anupama	Telecommunication Charges	18.90
6/11/2016	Yerramalli Anupama	Telecommunication Charges	24.31
6/13/2016	Celebrezze Rita	Telecommunication Charges	18.27
6/28/2016	Yerramalli Anupama	Telecommunication Charges	4.17
<b>TOTAL</b>			<b>\$418.99</b>

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**EXHIBIT 4**

**SUMMARY OF TIME BY BILLING CATEGORY FOR THE FEE PERIOD**

<b><u>Matter Number</u></b>	<b><u>Description</u></b>	<b><u>Hours</u></b>	<b><u>Fees</u></b>
069512-00001	Corporate Governance	0.70	\$654.50
069512-00002	General Corporate	63.40	\$54,655.50
069512-00003	Tax	19.60	\$14,558.50
069512-00004	Wind Down	0.20	\$215.00
069512-00005	Court Hearings	24.10	\$20,655.50
069512-00006	Retention	5.70	\$3,458.50
069512-00007	Monthly Fee Statements	0.00	\$0.00
069512-00008	Fee Application	17.80	\$6,497.00
<b>TOTAL</b>		<b>131.50</b>	<b>\$100,694.50</b>

**EXHIBIT 4-A**

**TIME DETAIL FOR THE FOR THE FEE PERIOD**

KRAMER LEVIN NAFTALIS & FRANKEL LLP

TGHI, Inc. and Parent THI, Inc.  
1211 N. Miller Street  
Anaheim, CA 92806  
Attn: Christopher Layden  
layden@yorkstreetcapital.com

September 19, 2016  
Invoice #: 706931  
069512  
Page 1

**FOR PROFESSIONAL SERVICES rendered through September 14, 2016.**

Fees	\$100,694.50
Disbursements and Other Charges	418.99
<b>TOTAL CURRENT INVOICE</b>	<b>\$101,113.49</b>

TIME AND DISBURSEMENT AMOUNTS POSTED AFTER THE BILLING PERIOD SHOWN ON THIS INVOICE WILL APPEAR ON A  
SUBSEQUENT INVOICE

DUE AND PAYABLE UPON RECEIPT. THE LEGAL RATE OF INTEREST WILL BE CHARGED FOR BALANCES OUTSTANDING OVER  
30 DAYS

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069512-00001  
Page 2

Corporate Governance

**PROFESSIONAL SERVICES SUMMARY**

TIMEKEEPER	TITLE	HOURS	FEEES
Rogoff, Adam C.	Partner	0.30	\$322.50
Yerramalli, Anupama	Associate	0.40	332.00
TOTAL FEES		0.70	\$654.50

**DISBURSEMENTS AND OTHER CHARGES SUMMARY**

DESCRIPTION	AMOUNT
In-House/Meals	\$20.00
Lexis Online Research	201.77
Pacer Online Research	62.70
Photocopying	1.20
Research Services	42.00
Telecommunication Charges	91.32
TOTAL DISBURSEMENTS AND OTHER CHARGES	\$418.99

**PROFESSIONAL SERVICES DETAIL**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
2/12/2016	Rogoff Adam C.	Coordination with C. Layden and A. Yerramalli re Board reporting and TSA.	0.30	\$322.50

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September 19, 2016

Invoice #: 706931

069512-00001

Page 3

**Corporate Governance**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
4/21/2016	Yerramalli Anupama	Draft hearing update for Board (.4).	0.40	332.00
<b>TOTAL</b>			<b>0.70</b>	<b>\$654.50</b>

September 19, 2016

Invoice #: 706931

069512-00002

Page 4

## General Corporate

**PROFESSIONAL SERVICES SUMMARY**

TIMEKEEPER	TITLE	HOURS	FEEES
Rogoff, Adam C.	Partner	9.60	\$10,320.00
Yerramalli, Anupama	Associate	53.10	44,080.00
Chouprouta, Andrea	Paralegal	0.70	255.50
<b>TOTAL FEES</b>		<b>63.40</b>	<b>\$54,655.50</b>

**PROFESSIONAL SERVICES DETAIL**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
2/10/2016	Rogoff Adam C.	Press release coordination with A. Yerramalli and discussion C. Layden re status.	0.20	\$215.00
2/11/2016	Rogoff Adam C.	Coordination with A. Yerramalli re TSA and distribution mechanics.	0.40	430.00
2/12/2016	Rogoff Adam C.	Coordination w/ A. Yerramalli re potential changes to TSA.	0.20	215.00
2/12/2016	Yerramalli Anupama	Review schedules and SOFAs re: historic contracts, governance, etc. (.5); revise press release re: filing (.2); call w/ S. Abbott re: same (.2).	0.90	747.00
2/13/2016	Yerramalli Anupama	Call w/ J. Goldstein re: press release (.2); emails w/ A. Rogoff re: same (.2); draft update to Board re: first day hearing (.2); call w/ S. Abbott re: press release (.2); call w/ J. Goldstein re: same (.1).	0.90	747.00



September 19, 2016

Invoice #: 706931

069512-00002

Page 5

**General Corporate**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
2/14/2016	Yerramalli Anupama	Emails w/ A. Rogoff, J. Goldstein re: press release; revise same.	0.60	498.00
2/15/2016	Rogoff Adam C.	Coordination w/ A. Yerramalli re press release.	0.20	215.00
2/15/2016	Yerramalli Anupama	Finalize press release.	0.20	166.00
2/16/2016	Rogoff Adam C.	Coordination w/ A. Yerramalli re press release.	0.20	215.00
2/16/2016	Yerramalli Anupama	Finalize press release (.2); call w/ J. Geller re: general status (.2).	0.40	332.00
2/16/2016	Chouprouta Andrea	Review docket (.3); update court calendar (.2). Organize filed documents (.2).	0.70	255.50
2/17/2016	Yerramalli Anupama	Call w/ J. Corneau re: communication plan (.2); emails w/ B. Oppenlander re: certain corporate information for the schedules (.2).	0.40	332.00
2/18/2016	Yerramalli Anupama	Emails w/ J. Corneau re: corporate information required for schedules.	0.20	166.00
2/19/2016	Yerramalli Anupama	Call w/ J. Corneau re: schedules (.2).	0.20	166.00
3/2/2016	Yerramalli Anupama	Call w/ J. Corneau re: equity holder notice and confirmation process (.3).	0.30	249.00
3/4/2016	Yerramalli Anupama	Call w/ J. Goldstein, D. Ginsberg, A. Rogoff re: status update (.4); emails w/ R. Celebrezze, B. Herzog re: annual filings (.1).	0.50	415.00
3/9/2016	Yerramalli Anupama	Call w/ S. Abbott, S. Chaney re: corporate filings (.4); call w/ R. Celebrezze re: same (.1).	0.50	415.00

September 19, 2016

Invoice #: 706931

069512-00002

Page 6

**General Corporate**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
3/10/2016	Yerramalli Anupama	Call w/ S. Abbott, S. Chaney, R. Celebrezze re: corporate filings.	0.50	415.00
3/15/2016	Yerramalli Anupama	Call w/ CSAM re: status of term loan (.1); conf. w/ A. Rogoff re: potential transaction amendment (.3); conf. w/ J. Corneau re: same (.3).	0.70	581.00
3/16/2016	Yerramalli Anupama	Call w/ N. Gupta re: transaction scenarios (.4); emails w/ R. Celebrezze re: corporate filings (.1).	0.50	415.00
3/17/2016	Yerramalli Anupama	Call w/ M. Toben re: financial instrument treatment (.2); conf. w/ A. Rogoff re: amended transaction structures (.2); review precedent re: same (1).	1.40	1,162.00
3/18/2016	Rogoff Adam C.	Coordination with A. Yerramalli re plan changes.	0.40	430.00
3/18/2016	Yerramalli Anupama	Call w/ J. Corneau re: alternative transactions (.2); emails w/ A. Rogoff re: same (.2); review hearing transcripts re: same (2).	2.40	1,992.00
3/21/2016	Rogoff Adam C.	Coordination w/ A. Yerramalli re Plan revisions.	0.20	215.00
3/21/2016	Yerramalli Anupama	Call w/ A. Rogoff re: alternative transactions (.4); call w/ J. Corneau re: same (.2).	0.60	498.00
3/22/2016	Yerramalli Anupama	Emails w/ N. Gupta re: distributions; emails w/ J. Corneau re: disbursement report.	0.40	332.00
3/23/2016	Yerramalli Anupama	Call w/ J. Corneau re: case status (.3); call w/ J. Drew re: same (.2); call w/ J. Goldstein re: same (.1).	0.60	498.00

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512-00002

Page 7

## General Corporate

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
3/30/2016	Rogoff Adam C.	Mtg w/ A. Yerramalli (.3); and call w/ J. Corneau re TSA and status conference with court (.5).	0.80	860.00
3/30/2016	Yerramalli Anupama	Call w/ N. Gupta re: debt holdings (.2); conf. w/ A. Rogoff re: same (.2); email to J. Corneau re: same (.1).	0.50	415.00
3/31/2016	Rogoff Adam C.	Coordinate w/ A. Yerramalli re status conference with court.	0.10	107.50
4/1/2016	Rogoff Adam C.	Email w/ A. Yerramalli re status conference with court.	0.10	107.50
4/4/2016	Rogoff Adam C.	Meet w/ A. Yerramalli on Plan status.	0.30	322.50
4/4/2016	Yerramalli Anupama	Review confirmation declarations for consistency with transaction (1); call w/ C. Layden re: distributions (.2); call w/ E. Tato re: same (.2).	1.40	1,162.00
4/5/2016	Yerramalli Anupama	Revise O'Connell declaration in support of confirmation.	1.00	830.00
4/6/2016	Yerramalli Anupama	Revise Layden confirmation declaration (1); emails w/ J. Corneau re: plan technical modifications (.2); review plan re: same (.5).	1.70	1,411.00
4/10/2016	Yerramalli Anupama	Review confirmation brief.	1.00	830.00
4/11/2016	Yerramalli Anupama	Revise confirmation declarations in accordance with transaction support agreement (3); revise prepackaged plan re: same (.4).	3.40	2,822.00
4/12/2016	Rogoff Adam C.	Review materials re plan changes.	1.00	1,075.00

September 19, 2016

Invoice #: 706931

069512-00002

Page 8

**General Corporate**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
4/12/2016	Yerramalli Anupama	Emails w/ J. Corneau re: prepack plan (.4); review voting declaration (.1); research re: transaction components (1); revise confirmation brief for conformance with transaction support agreement (4); revise plan re: same (.8).	6.30	5,229.00
4/13/2016	Rogoff Adam C.	Review materials re plan including Plan changes.	2.80	3,010.00
4/13/2016	Yerramalli Anupama	Conf. w/ A. Rogoff re: plan confirmation (.5); emails w/ J. Corneau re: same (.4); further revise confirmation brief (1); research re: transaction issues (1); call w/ S. Abbott re: insurance issues (.4).	3.30	2,739.00
4/14/2016	Rogoff Adam C.	Coordinate w/ A. Yerramalli re Plan changes.	0.20	215.00
4/14/2016	Rogoff Adam C.	Review materials re plan including Plan changes.	2.00	2,150.00
4/14/2016	Yerramalli Anupama	Review comments to plan (.2); review comments to confirmation order (.2); call w/ J. Corneau re: same (.2); call w/ C. Layden re: status (.2); review confirmation order (1.2); call w/ D. Ginsberg, J. Corneau re: confirmation pleadings (.8); call w/ N. Gupta re: declaration (.2); emails w/ A. Rogoff re: same (.1).	3.10	2,573.00
4/15/2016	Rogoff Adam C.	Coordinate w/ A. Yerramalli re confirmation.	0.20	215.00
4/15/2016	Yerramalli Anupama	Call w/ J. Abramson re: declaration (.1); review same (.2); finalize same with J. Corneau (.3).	0.60	498.00
4/28/2016	Yerramalli Anupama	Call w/ A. Searles re: funded debt.	0.20	166.00

September 19, 2016

Invoice #: 706931

069512-00002

Page 9

## General Corporate

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
5/4/2016	Yerramalli Anupama	Call w/ J. Goldstein, D. Ginsberg re: prepetition term loan status (.2).	0.20	166.00
5/10/2016	Yerramalli Anupama	Call w/ A. Searles re: debt balances.	0.20	166.00
5/18/2016	Yerramalli Anupama	Call w/ S. Abbott re: insurance claims (.4).	0.40	332.00
6/11/2016	Yerramalli Anupama	Call w/ K. Walsh re: D&O policy (.4); emails w/ K. Walsh re: same (.2); call w/ R. Celebrezze, K. Walsh, S. Abbott, M. Zelinsky re: same (1); emails w/ A. Rogoff re: same (.2).	1.80	1,494.00
6/14/2016	Yerramalli Anupama	Emails w/ R. Celebrezze, K. Patlis, J. Mauro re: insurance (.2); draft hold harmless agreement for C. Layden (1).	1.20	996.00
6/15/2016	Yerramalli Anupama	Emails w/ A. Rogoff re: hold harmless (.4); emails w/ R. Celebrezze re: same (.2); call w/ D. Ginsberg re: same (.2); calls w/ M. Zelinsky re: same (.4); review release agreement (.2); call w/ C. Gabriel re: same (.1); revise same (.2); multiples emails w/ G. Rewers, B. Oppenlander re: returns (.4).	2.10	1,743.00
7/5/2016	Yerramalli Anupama	Review escrow agreement documents (.5).	0.50	415.00
7/28/2016	Yerramalli Anupama	Call w/ S. Abbott re: case status (.4).	0.40	332.00
8/10/2016	Yerramalli Anupama	Call w/ J. Corneau re: confirmation hearing (.5).	0.50	415.00
8/11/2016	Yerramalli Anupama	Call w/ J. Corneau re: confirmation hearing (.5); call w/ D. Ginsburg re: same (.4).	0.90	747.00
8/13/2016	Yerramalli Anupama	Review case law re: confirmation (.5).	0.50	415.00

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512-00002

Page 10

## General Corporate

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
8/15/2016	Yerramalli Anupama	Review confirmation hearing transcript (.5).	0.50	415.00
8/16/2016	Yerramalli Anupama	Review confirmation hearing transcript (.4).	0.40	332.00
8/17/2016	Yerramalli Anupama	Emails w/ J. Corneau, B. Oppenlander, G. Rewers re: tax claims (.4); review revised confirmation order (.8).	1.20	996.00
8/18/2016	Yerramalli Anupama	Conf. w/ A. Rogoff re: confirmation hearing (.2); call w/ J. Corneau re: same (1); call w/ C. Layden, J. Corneau re: distribution mechanisms (.3).	1.50	1,245.00
8/23/2016	Yerramalli Anupama	Emails w/ J. Corneau, D. Ginsberg re: confirmation order (.2).	0.20	166.00
8/24/2016	Rogoff Adam C.	Confer w/ A. Yerramalli re confirmation.	0.30	322.50
8/24/2016	Yerramalli Anupama	Review confirmation order comments (.4); review claim declaration (.2); conf. w/ A. Rogoff re: confirmation (.3).	0.90	747.00
8/25/2016	Yerramalli Anupama	Call w/ J. Corneau re: confirmation documents (.2).	0.20	166.00
8/29/2016	Yerramalli Anupama	Call w/ J. Corneau re: confirmation order (.4); emails w/ A. Rogoff re: same (.1); call w/ C. Layden, J. Corneau re: confirmation hearing (.2); call w/ D. Ginsberg, J. Corneau re: same (.3); prep for confirmation hearing (1).	2.00	1,660.00
8/30/2016	Yerramalli Anupama	Review escrow agreements (.4); call w/ S. Abbott re: dissolution process (.4); call w/ C. Layden re: same (.1); call w/ BONY re: escrow agreements (.2); review same (.4).	1.50	1,245.00

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512-00002

Page 11

**General Corporate**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
8/31/2016	Yerramalli Anupama	Call w/ J. Corneau re: effective date logistics (.4); emails w/ J. Corneau, J. O'Connell re: same (.2).	0.60	498.00
9/2/2016	Yerramalli Anupama	Emails w/ PIK holders re: distributions (.2); review merger agreement (.5).	0.70	588.00
<b>TOTAL</b>			<b>63.40</b>	<b>\$54,655.50</b>

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512-00003

Page 12

**Tax****PROFESSIONAL SERVICES SUMMARY**

<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>FEES</b>
Herzog, Barry	Partner	0.80	\$812.00
Rogoff, Adam C.	Partner	0.20	215.00
Celebrezze, Rita	Associate	12.30	8,302.50
Yerramalli, Anupama	Associate	6.30	5,229.00
<b>TOTAL FEES</b>		<b>19.60</b>	<b>\$14,558.50</b>

**PROFESSIONAL SERVICES DETAIL**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
2/12/2016	Herzog Barry	Draft IRS reportable transaction filing.	0.30	\$304.50
2/16/2016	Celebrezze Rita	Communicate with client, B. Herzog and A. Yerramalli regarding reportable transaction number and related filing requirements.	0.70	472.50
3/2/2016	Celebrezze Rita	Research state annual filing requirements per request of A. Yerramalli.	1.30	877.50
3/4/2016	Herzog Barry	Discuss annual filings w/ R. Celebrezze.	0.20	203.00
3/4/2016	Celebrezze Rita	Communicate with A. Yerramalli regarding state annual filing requirements.	0.10	67.50
3/10/2016	Celebrezze Rita	Call with S. Abbott and G. Rewers of the Company and A. Yerramalli regarding Delaware franchise tax obligations.	0.60	405.00



**KRAMER LEVIN NAFTALIS & FRANKEL LLP**

September 19, 2016

Invoice #: 706931

069512-00003

Page 13

**Tax**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
3/15/2016	Celebrezze Rita	Analyze application of Delaware franchise tax to corporation.	0.40	270.00
3/16/2016	Celebrezze Rita	Analyze application of Delaware franchise tax to corporation.	0.20	135.00
4/22/2016	Yerramalli Anupama	Call w/ J. Goldstein re: tax coordination.	0.20	166.00
5/2/2016	Yerramalli Anupama	Emails w/ S. Chaney, G. Rewers re: tax filing.	0.20	166.00
5/3/2016	Yerramalli Anupama	Call w/ S. Abbott re: tax filings.	0.20	166.00
5/4/2016	Yerramalli Anupama	Call w/ J. Corneau, G. Rewers re: franchise taxes (.4).	0.40	332.00
5/19/2016	Yerramalli Anupama	Emails w/ J. Corneau, A. Rogoff, G. Rewers re: tax filings (.2).	0.20	166.00
5/23/2016	Celebrezze Rita	Research Texas transfer tax in anticipation of call with client.	0.80	540.00
5/26/2016	Yerramalli Anupama	Call w/ G. Rewers, B. Oppenlander, J. Corneau, and R. Celebrezze re: tax returns (.6).	0.60	498.00
5/26/2016	Celebrezze Rita	Participate in call regarding income tax and franchise tax returns.	0.60	405.00
6/9/2016	Yerramalli Anupama	Call w/ R. Celebrezze re: tax filings.	0.10	83.00
6/9/2016	Celebrezze Rita	Review tax returns prepared by TGII on behalf of consolidated group.	1.20	810.00
6/10/2016	Yerramalli Anupama	Call w/ J. Corneau, S. Abbott, H. Meurer re: tax returns, escrow accounts, etc.(1); call w/ C. Layden re: same (.2); call w/ R. Celebrezze re: same (.2); call w/ D. Ginsberg re: same (.2); call w/ M. Zelinsky re: same (.2).	1.80	1,494.00

**KRAMER LEVIN NAFTALIS & FRANKEL LLP**

September 19, 2016

Invoice #: 706931

069512-00003

Page 14

**Tax**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
6/10/2016	Celebrezze Rita	Discuss tax returns with A. Yerramalli and participate in call regarding the same with Stroock and the Company.	1.50	1,012.50
6/11/2016	Celebrezze Rita	Participate in calls with A. Yerramalli, Chapman, and TGII tax preparers.	1.40	945.00
6/13/2016	Yerramalli Anupama	Emails w/ R. Celebrezze re: hold harmless agreement (.1); call w/ R. Celebrezze re: tax filings (.2); call w/ C. Layden, R. Celebrezze re: same (.2); emails w/ S. Abbott, B. Oppenlander re: same (.1); call w/ C. Layden re: escrow (.2); emails w/ R. Celebrezze re: tax returns (.1); call w/ M. Zelinsky, R. Celebrezze (.2); call w/ B. Oppenlander, R. Celebrezze, M. Zelinsky, KS & Co, C. Layden et al re: tax returns (.5); call w/ C. Layden re: same (.2); call w/ D. Ginsberg re: same (.2).	2.00	1,660.00
6/13/2016	Celebrezze Rita	Correspond with A. Yerramalli, C. Layden and H. Stoopack regarding potential officer liability and tax sharing concerns related to consolidated return filing (1.3); conference call with TGII, C. Layden, A. Yerramalli, and KS and Co regarding same (1.0).	2.30	1,552.50
6/14/2016	Celebrezze Rita	Correspond with A. Yerramalli regarding D&O insurance coverage with respect to tax return filings.	1.00	675.00
6/14/2016	Yerramalli Anupama	Emails w/ G. Rewers re: tax returns (.2).	0.20	166.00
6/15/2016	Rogoff Adam C.	Coordinate w/ A. Yerramalli re tax indemnity agreement for C Layden on filed returns.	0.20	215.00
6/15/2016	Herzog Barry	Review hold harmless agmt.	0.30	304.50

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512-00003

Page 15

**Tax**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
6/15/2016	Celebrezze Rita	Review and revise release.	0.20	135.00
6/15/2016	Yerramalli Anupama	Calls w/ C. Layden re: tax filings (.2).	0.20	166.00
6/28/2016	Yerramalli Anupama	Call w/ B. Oppenlander, C. Layden, G. Rewers re: tax returns (.2).	0.20	166.00
<b>TOTAL</b>			<b>19.60</b>	<b>\$14,558.50</b>

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512-00004

Page 16

Wind Down

**PROFESSIONAL SERVICES SUMMARY**

TIMEKEEPER	TITLE	HOURS	FEES
Rogoff, Adam C.	Partner	0.20	\$215.00
<b>TOTAL FEES</b>		<b>0.20</b>	<b>\$215.00</b>

**PROFESSIONAL SERVICES DETAIL**

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
8/17/2016	Rogoff Adam C.	Coordinate w A. Yerramalli re IRS claim and wind down.	0.20	\$215.00
<b>TOTAL</b>			<b>0.20</b>	<b>\$215.00</b>

September 19, 2016

Invoice #: 706931

069512-00005

Page 17

**Court Hearings****PROFESSIONAL SERVICES SUMMARY**

<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>FEES</b>
Rogoff, Adam C.	Partner	5.70	\$6,127.50
Yerramalli, Anupama	Associate	16.80	13,944.00
Chouprouta, Andrea	Paralegal	1.60	584.00
<b>TOTAL FEES</b>		<b>24.10</b>	<b>\$20,655.50</b>

**PROFESSIONAL SERVICES DETAIL**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
2/9/2016	Chouprouta Andrea	Prepare mini books of first days; plan and disclosure and motion approving hearing on same for hearing preparation.	1.60	\$584.00
2/10/2016	Rogoff Adam C.	Coordinate w/ A. Yerramalli and J Corneau re transaction prep for hearing.	0.30	322.50
2/10/2016	Yerramalli Anupama	Call w/ A. Rogoff, J. Corneau re: prep for first day hearing (.5); call w/ J. Goldstein, J. Corneau re: same (.4); review transaction history in preparation for first day hearing (1); emails w/ A. Rogoff re: first day hearing (.6).	2.50	2,075.00
2/11/2016	Yerramalli Anupama	Prepare for and attend first day hearing (1); conf. w/ J. Goldstein, D. Ginsberg, J. Corneau re: same (.2); conf. w/ A. Rogoff re: same (.4); emails/calls w/ J. Corneau re: proposed orders (.4).	2.00	1,660.00

September 19, 2016

Invoice #: 706931

069512-00005

Page 18

**Court Hearings**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
3/15/2016	Yerramalli Anupama	Call w/ J. Corneau re: confirmation preparation.	0.20	166.00
3/24/2016	Yerramalli Anupama	Call w/ J. Goldstein, D. Ginsberg re: status conference.	0.40	332.00
3/30/2016	Yerramalli Anupama	Call w/ J. Corneau, A. Rogoff re: status conference prep.	0.40	332.00
3/31/2016	Yerramalli Anupama	Call w/ J. Corneau re: status conference prep (.4); call w/ D. Ginsberg (.2).	0.60	498.00
4/1/2016	Yerramalli Anupama	Prep for (.5) and attend status conference (1.0).	1.50	1,245.00
4/4/2016	Yerramalli Anupama	Conf. w/ A. Rogoff re: status conference.	0.20	166.00
4/18/2016	Yerramalli Anupama	Draft confirmation hearing opening (1.2).	1.20	996.00
4/19/2016	Rogoff Adam C.	Correspond w/ A. Yerramalli re confirmation.	0.90	967.50
4/19/2016	Yerramalli Anupama	Revise hearing notes (1.0); call w/ J. Corneau, J. O'Connell, C. Layden re: confirmation hearing prep (.4); conf. w/ A. Rogoff re: same (.4); review notes re: same (.4); call w/ D. Ginsberg re: confirmation hearing (.5); prepare for confirmation hearing (.8).	3.50	2,905.00
4/20/2016	Rogoff Adam C.	Prepare for (1.0) and attend confirmation hearing (2.0); confer w/ A. Yerramalli (.5) and client re same (.5).	4.00	4,300.00
4/20/2016	Yerramalli Anupama	Prep for (.8) and attend confirmation hearing (2).	2.80	2,324.00
8/30/2016	Rogoff Adam C.	Attend confirmation hearing.	0.50	537.50

KRAMER LEVIN NAFTALIS &amp; FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512-00005

Page 19

**Court Hearings**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
8/30/2016	Yerramalli Anupama	Draft update to Board re: hearing (.4); email w/ E. Tato re: same (.1).	0.50	415.00
8/30/2016	Yerramalli Anupama	Prep for (.5) and attend confirmation hearing (.5).	1.00	830.00
<b>TOTAL</b>			<b>24.10</b>	<b>\$20,655.50</b>

September 19, 2016

Invoice #: 706931

069512-00006

Page 20

**Retention****PROFESSIONAL SERVICES SUMMARY**

<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>FEES</b>
Rogoff, Adam C.	Partner	0.50	\$537.50
Yerramalli, Anupama	Associate	2.20	1,826.00
Chouprouta, Andrea	Paralegal	3.00	1,095.00
<b>TOTAL FEES</b>		<b>5.70</b>	<b>\$3,458.50</b>

**PROFESSIONAL SERVICES DETAIL**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
2/18/2016	Rogoff Adam C.	Review retention app.	0.30	\$322.50
2/18/2016	Rogoff Adam C.	Discussion on status of retention app with A. Yerramalli.	0.10	107.50
2/18/2016	Yerramalli Anupama	Revise 327(e) retention application (.8); further revise same per A. Rogoff comments (.4).	1.20	996.00
2/19/2016	Yerramalli Anupama	Call w/ J. Corneau re: retention applications (.1); revise same (.2); call w/ A. Chouprouta re: same (.1).	0.40	332.00
2/19/2016	Chouprouta Andrea	Format retention application (.2); declaration (.2) and order (.2) for filing.	0.60	219.00
2/23/2016	Yerramalli Anupama	Review UST comments to Kramer Levin retention application (.2).	0.20	166.00
2/23/2016	Chouprouta Andrea	Input UST edits to retention app and other edits from A. Yerramalli.	1.10	401.50



September 19, 2016

Invoice #: 706931

069512-00006

Page 21

**Retention**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
2/24/2016	Rogoff Adam C.	Review retention app and coordinate w/ A. Yerramalli re: same.	0.10	107.50
2/24/2016	Yerramalli Anupama	Revise retention application (.4).	0.40	332.00
2/25/2016	Chouprouta Andrea	Edits to retention order and notice of hearing.	0.60	219.00
2/26/2016	Chouprouta Andrea	Final edits to retention application and notice (.5); email to K&W for filing and service (.2).	0.70	255.50
<b>TOTAL</b>			<b>5.70</b>	<b>\$3,458.50</b>

September 19, 2016

Invoice #: 706931

069512-00008

Page 22

**Fee Application****PROFESSIONAL SERVICES SUMMARY**

<b>TIMEKEEPER</b>	<b>TITLE</b>	<b>HOURS</b>	<b>FEES</b>
Chouprouta, Andrea	Paralegal	17.80	\$6,497.00
<b>TOTAL FEES</b>		<b>17.80</b>	<b>\$6,497.00</b>

**PROFESSIONAL SERVICES DETAIL**

<b>DATE</b>	<b>TIMEKEEPER</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>
8/24/2016	Chouprouta Andrea	Review time entries (.4) and draft final fee application (3.6).	4.00	\$1,460.00
8/25/2016	Chouprouta Andrea	Draft final fee application.	4.50	1,642.50
8/30/2016	Chouprouta Andrea	Continue draft of final fee application (2.5). Meeting w/ A. Yerramalli and accounting re: pre and post filing fees and expenses (1.0).	3.50	1,277.50
8/31/2016	Chouprouta Andrea	Meet w/ A. Yerramalli and accounting re: reconciliation of fees and expenses. (1.0); Update draft of final fee application (.9).	1.90	693.50
9/8/2016	Chouprouta Andrea	Review time records and disbursements for compliance with UST guidelines and for privilege.	1.20	438.00
9/8/2016	Chouprouta Andrea	Revisions to draft final fee application and supporting exhibits.	2.70	985.50
<b>TOTAL</b>			<b>17.80</b>	<b>\$6,497.00</b>

KRAMER LEVIN NAFTALIS & FRANKEL LLP

September 19, 2016

Invoice #: 706931

069512

**REMITTANCE**

*Payment Due Upon Receipt*

**For Professional Services Rendered Through September 14, 2016:**

Total Current Invoice #706931 \$101,113.49

**TOTAL BALANCE DUE** **\$101,113.49**

**Please Mail or Courier Payment to:**

Kramer Levin Naftalis & Frankel LLP  
1177 Avenue of the Americas  
New York, NY 10036-2714  
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**Wire Payment to:**

Citibank, N.A.  
153 E. 53rd Street, 23rd Floor  
New York, NY 10022  
ABA #: 021000089  
Kramer Levin Naftalis & Frankel LLP Account AR  
Acct #: 4979206709  
Attn: Karen Robertson, Operations Mgr (212)715-7654

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