

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

NEW WEI, INC.

Debtor.

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**CASE NO. 15-02741-TOM
CHAPTER 7**

**INTERIM APPLICATION FOR COMPENSATION
BY ACCOUNTANT FOR THE TRUSTEE**

**To: The Honorable Tamara O. Mitchell
United States Bankruptcy Judge**

PART I. COVER SHEET

- 1) Name of Applicant: Edmond R. Denaburg
- 2) Date Application for Employment was Filed: February 22, 2017
- 3) Date of Order Authorizing Employment: February 24, 2017
- 4) Professional Services Provided to: Chapter 7 Trustee
- 5) Period for Which Compensation is Sought: November 16, 2019 Through October 31, 2020
- 6) (a) Amount of Fees Sought: \$28,427.00 (b) Amount of Expenses Sought: \$343.90
- 7) This is an X Interim Application Final Application
- 8) Disclosure of All Prior Application for Compensation: None

| <u>Date Filed</u> | <u>Period Covered</u> | <u>Fees Requested</u> | <u>Expenses Requested</u> | <u>Total Allowed</u> |
|-------------------|------------------------------------|-----------------------|---------------------------|----------------------|
| November 15, 2017 | February 15, 2017-November 1, 2017 | <u>\$65,726.80</u> | <u>\$ 1,210.96</u> | <u>\$66,937.76</u> |
| January 9, 2019 | November 2, 2017-December 31, 2018 | <u>\$73,593.60</u> | <u>\$ 2,135.35</u> | <u>\$75,728.95</u> |
| November 25, 2019 | January 1, 2019-November 15, 2019 | <u>\$26,276.70</u> | <u>\$ 439.05</u> | <u>\$26,715.75</u> |

- 9) Aggregate Amount of Fees and Expenses Allowed to Date: \$169,260.36
- 10) Aggregate Amount of Fees and Expenses Paid to Date: \$169,260.36

Respectfully Submitted,



Edmond R. Denaburg



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**To: The Honorable Tamara O. Mitchell
United States Bankruptcy Judge**


COMES NOW Edmond R. Denaburg as accountant for the Chapter 7 Trustee, and prays that the Court award him accountant's fees and authorize payment thereof in the amount of \$28,770.90 consisting of fees in the amount of \$28,427.00 and expenses in the amount of \$343.90. This request is for Accounting services rendered from November 16, 2019 through October 31, 2020.

In support of this application, Edmond R. Denaburg attaches hereto and makes a part hereof by reference Appendices A through F as follows:

Appendix A Applicable Legal Principles in Support of Fees
Appendix B Project Summaries
Appendix C Summarized Time Entries by Project for this Fee Application
Appendix D Inception to date summarized time entries by project 2/15/17-10/31/20
Appendix E Detailed Time Entries for Services Rendered 11/16/19-10/31/20
Appendix F Summary of Expenses

Edmond R. Denaburg prays that he will be allowed compensation and reimbursement of expenses as hereinabove set forth, and that he will have such other further relief as is just and proper.

DATED this the 25th day of November, 2020.


Edmond R. Denaburg
Federal ID No. XXX-XX-7083
Accountant

APPENDIX A

APPLICABLE LEGAL PRINCIPLES IN SUPPORT OF FEES

Compensation for professional person is expressly authorized by 11 U.S.C. Section 330. Using the procedure set out in Bankruptcy Rule 2016, professional persons may receive reasonable compensation for

. . . actual, necessary services rendered by such. . .
professional person . . . based on the nature, the extent and the value of such
services, the time spent on such services, and the cost of comparable services
other than in a case under this title (11 U.S.C. Section 1, et seq.);

11 U.S.C. Section 330 (a) (1).

In determining the amount of any such award of accounting fees, the Court should consider the principles and factors enunciated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 5th Cir. 1974) as made applicable in the bankruptcy context in re *First Colonial Corporation of America*, 554 F.2d 1291 (5th Cir. 1977). In *Matter of U. S. Golf Corporation*, 639 F.2d 1197 (5th Cir. 1977), the bankruptcy factors were modified to comport to statutory provisions of the Bankruptcy Reform Act of 1978. The "former Fifth" Circuit decisions are "binding as precedent in the Eleventh Circuit, for this court, the district courts, and the bankruptcy courts in the circuit." *Bonner v. City of Prichard, Alabama*, 661 F.2d 1206, 1207 (11th Cir. 1981). The relevance and significance of each factor in this case is discussed hereinafter.

1) Persons Who Performed the Services Covered by This Application

| <u>Name</u> | <u>Position</u> | <u>Bkrty Rate</u> | <u>Non-Bkrty Rate</u> | <u>Time</u> | <u>Bkrty Total</u> |
|-------------|-----------------|-----------------------|---------------------------|-------------|------------------------|
|-------------|-----------------|-----------------------|---------------------------|-------------|------------------------|

* * *See Attached* * *

| | |
|-------------|---------------------|
| <u>93.7</u> | <u>\$ 28,427.00</u> |
|-------------|---------------------|

New WEI, Inc. - Fee application of Edmond R. Denaburg (November 16, 2019 - October 31, 2020)

Attachment to Appendix A, Question # 1 - Persons Who Performed the Services Covered by this Application

| Name | Position | Bankruptcy Rate | Non Bankruptcy Rate | Time | Total |
|---------------------|---------------------|--------------------|---------------------------|-------|-------------|
| Edmond R. Denaburg | Accountant | 375 | 375 | 62.6 | 23,475.00 |
| Edmond R. Denaburg | Accountant | 375 | 375 | 1.5 | Not Charged |
| Nancy L. Gotham | Accountant | 220 | 220 | 2.2 | 484.00 |
| Tommy W. Moore | Accountant | 220 | 220 | 11.7 | 2,574.00 |
| Tommy W. Moore | Accountant | 230 | 230 | 4.2 | 966.00 |
| Angela L. Craig | Clerical/bookkeeper | 105 | 105 | 1.2 | 126.00 |
| Jennifer L. Chesser | Clerical | 60 | 60 | 4.3 | 258.00 |
| Julie D. Waddell | Clerical | 100 | 100 | 4.6 | 460.00 |
| Julie D. Waddell | Clerical | 100 | 100 | 0.4 | Not Charged |
| Julie D. Waddell | Clerical | 105 | 105 | 0.2 | Not Charged |
| Julie D. Waddell | Clerical | 105 | 105 | 0.8 | 84.00 |
| | | | | 93.7 | 28,427.00 |
| | | | | ===== | ===== |

2) Skill Requisites to Perform the Accounting Services and Experience, Reputation and Ability of the Accountant

Edmond R. Denaburg has been a shareholder in the accounting firm of Christian & Denaburg, P.C. (Denaburg) for approximately thirty-four years. Denaburg is an accounting firm whose members have been involved in bankruptcy practice for some time. Edmond R. Denaburg, CPA, CFF, CFE, CIRA, devotes a substantial portion of his practice to the bankruptcy area. Mr. Denaburg has been a practicing accountant since 1981. Nancy L. Gotham, CPA, is an accountant with Denaburg who has been a practicing accountant for more than 36 years. Ms. Gotham practices in the area of tax. Tommy W. Moore, CPA, is an accountant with Denaburg who has been a practicing accountant for more than 25 years. Mr. Moore practices in the area of tax. Angela L. Craig is a bookkeeper for Denaburg who also does clerical work. Julie D. Waddell and Jennifer L. Chesser are clerical workers for Denaburg.

3) Amounts Involved and Results Achieved

The Firm of Christian & Denaburg, P.C. incurred a total of 93.7 hours or \$28,427.00 relating to:

- a) Preparation of the Company's corporate consolidated federal income tax returns for the year ended December 31, 2019 and Alabama corporate income tax returns for the year ended December 31, 2019 and the Delaware income tax return for the year December 31, 2019. Preparation of federal and state trust income tax returns for the year ended December 31, 2019.
- b) Analysis of all Chapter 11 administrative and 503(B)(9) claims filed in this case, quantify objections to be made to adjust claims as needed and assist the attorney for the trustee as needed with handling the objections.
- c) Additional assistance provided to the trustee or attorney for the trustee not identified above including but not limited to handling responding to tax notices, assisted the trustee in matters relating to analyzing and searching for potential recoveries for the estate, prepared cash projections, meetings and conversations with Hall, Porterfield, Humphries and/or Trustee to discuss various issues, conversations with various individuals involved with Cardem and complied with this courts employment and fee application requirements.

4) Time and Labor Involved

From November 16, 2019 through October 31, 2020, Denaburg devoted 93.7 hours of time as accountant for the Trustee.

It has frequently been held “that there can be no fee awarded on the basis of unrecorded or estimated time”. *In re Garland Corp.*, 9 B.R. 826, 829-830 (Bankr. D. Mass. 1981). At the same time this Court, based on its knowledge and experience, is aware that despite the diligent efforts of the accountant to keep complete time records, there are inevitably some hours that do not get recorded.

In its discussion of this factor, the Court in *Johnson V. Georgia Highway Express* stated:

Although hours claimed or spent on a case should not be the sole basis for determining a fee, *Electronics Capital Corp. v. Sheperd*, 439. F.2d 692 (5th Cir. 1971), they are a necessary ingredient to be considered. *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717 (5th Cir. 1974)

Because of its experience and expertise, your Applicant submits that less time was devoted to this case than would have been expended by accountants of lesser experience and expertise. In considering time spent as an element of fee awards, *Garland* stated “the Court should not penalize and, in fact, should reward diligence, experience, skill and results”. *In re Garland Corporation, supra*, 830.

5) Novelty and Complexity of the Issues Involved

Your Applicant submits that this factor is inapplicable to this case.

6) Preclusion of Other Employment

Your Applicant submits that this factor is inapplicable to this case.

7) Prior Government Investigation, Indictment, Criminal Prosecution and Related Civil Actions

Your Applicant submits that this factor is inapplicable to this case.

8) Time Limitations and Urgency of Litigation

Your Applicant submits that this factor is inapplicable to this case.

9) Nature and Length of Relationship Between Client and Accountants

Your Applicant submits that this factor is inapplicable to this case.

10) Undesirability of This Case

Your Applicant submits that this factor is inapplicable to this case.

11) Nature of the Fee and Awards in Similar Litigation

By statute, a professional employed to assist the Trustee is entitled to “reasonable compensation”; 11 U.S.C. Section 330. In making this analysis “(T)he reasonableness of a fee may also be considered in the light of awards made in similar litigation within and without the court’s circuit”. *Johnson v. Georgia Highway Express, ibid.* It is inconsistent with, and contrary to, Johnson for fees to be “set in accordance with maximum limits of the district court rather than as a result of a balance of all the Johnson factors”. *In the Matter of U. S. Golf Corporation*, 639 F.2d 1197, 1206 (5th Cir. 1981).

As with the fifth Johnson factor, “customary fees”, this Court is familiar with fees awarded in other bankruptcy cases.

12) Customary Fees

By statute, fees are to be considered based on “the cost of comparable services other than in a case under this title”. 11 U.S.C Section 330. “The scope of the inquiry as to comparable costs . . . take into consideration the billing practice in the entire legal community.” *In re City Planner & Developers, Inc.*, 5 B.R. 217, 219 (Bankr. D. Puerto Rico). “Because judges are themselves familiar with legal fees, expert testimony is not required, although it may, of course, be taken.” *In the Matter of U. S. Golf Corporation, ibid.* Your Applicant submits that customary accounting fees would be considered in the same light as legal fees.

13) Fixed or Contingent Fee

Your Applicant submits that this factor is inapplicable to this case.

APPENDIX B

PROJECT SUMMARIES

In its capacity as accountant for the Trustee, your Applicant was involved in representing and assisting the Trustee in numerous matters. Your Applicant's efforts on behalf of the Trustee have been broken down into the following categories:

I) Tax Return Preparation - \$7,691.50

Your Applicant submits that a total of 29.2 hours were spent related to the preparation of the debtors 2019 corporate consolidated federal income tax return, Alabama 2019 income tax return and the Delaware 2019 income tax return. Your applicant also prepared the liquidating trusts 2019 federal and state income tax returns and responded to tax compliance notices.

Your Applicant is currently requesting fees in connection with assistance to the Trustee, as described as above, in the amount of \$7,691.50. Attached hereto in Appendix C are your Applicant's summarized time entries related to services rendered to the Trustee related to tax return preparation services rendered to the estate.

Professionals performing services covered by this application are detailed on Appendix E.

II) Detailed Analysis of Chapter 11 Administrative Claims and 503(B)(9) Claims - \$337.50

Your Applicant submits that a total of 0.9 hours were spent in matter involving the analysis of finalizing the Chapter 11 administrative claims and 503(B)(9) claims including but not limited to reviewing claims and all supporting schedules and several conversations with the attorney for the trustee and the trustee to assist in the claims objection process.

Your applicant currently requesting fees in connection with its assistance to the Trustee as described above, in the amount of \$337.50. Attached hereto Appendix C are your Applicant's summarized time entries related to the analysis of Chapter 11 administrative claims and 503(B)(9) claims.

Professionals performing services covered by this application are detailed on Appendix E.

III) General Bankruptcy Matters - \$20,398.00

Your Applicant submits that a total of 63.6 hours were spent while performing general bankruptcy matters. In general representation of the Trustee in this case, your Applicant included services in this fee application, not covered elsewhere, including the following: general meetings and conversations with the Trustee and attorney for the Trustee, assisted the trustee in matters relating to analyzing and searching for potential recoveries for the estate, prepared cash projections, participating in conference calls, assistance in matters involving Cardem Insurance, responding to tax notices and complying with the court's requirements of filing fee applications.

Your Applicant is currently requesting fees in connection with its representation of the Trustee in general bankruptcy matters, as described above, in the amount of \$20,398.00. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Trustee for general bankruptcy matters.

Professionals performing services covered by this application are detailed on Appendix E.

APPENDIX C

New WEI, Inc. - Summarized time entries by project November 16, 2019 - October 31, 2020

| Name | Position | Rate | Time | Total |
|--|---------------------|-------|-------|-------------|
| ----- | ----- | ----- | ----- | ----- |
| General matters | | | | |
| Edmond R. Denaburg | Accountant | 375 | 52.2 | 19,575.00 |
| Edmond R. Denaburg | Accountant | 375 | 1.5 | Not Charged |
| Angela L. Craig | Clerical/bookkeeper | 105 | 1.0 | 105.00 |
| Jennifer L. Chesser | Clerical | 60 | 4.3 | 258.00 |
| Julie D. Waddell | Clerical | 100 | 4.6 | 460.00 |
| | | | ----- | ----- |
| | | | 63.6 | 20,398.00 |
| | | | ===== | ===== |
| 503 (B)(9) claim analysis | | | | |
| Edmond R. Denaburg | Accountant | 375 | 0.9 | 337.50 |
| | | | ----- | ----- |
| | | | 0.9 | 337.50 |
| | | | ===== | ===== |
| Tax return preparation and tax return issues | | | | |
| Edmond R. Denaburg | Accountant | 375 | 9.5 | 3,562.50 |
| Nancy L. Gotham | Accountant | 220 | 2.2 | 484.00 |
| Tommy W. Moore | Accountant | 220 | 11.7 | 2,574.00 |
| Tommy W. Moore | Accountant | 230 | 4.2 | 966.00 |
| Angela L. Craig | Clerical/bookkeeper | 105 | 0.2 | 21.00 |
| Julie D. Waddell | Clerical | 100 | 0.4 | Not Charged |
| Julie D. Waddell | Clerical | 105 | 0.2 | Not Charged |
| Julie D. Waddell | Clerical | 105 | 0.8 | 84.00 |
| | | | ----- | ----- |
| | | | 29.2 | 7,691.50 |
| | | | ===== | ===== |
| | | | 93.7 | 28,427.00 |
| | | | ===== | ===== |

Appendix D

New WEI, Inc. - Inception to date summarized time entries by Project February 15, 2017 - October 31, 2020

General matters

| Period of Time | Time | Total |
|--------------------------------------|-------|-----------|
| February 15, 2017 - November 1, 2017 | 40.8 | 7,857.00 |
| November 2, 2017 - December 31, 2018 | 23.0 | 5,201.80 |
| January 1, 2019 - November 15, 2019 | 32.8 | 7,151.00 |
| November 16, 2019 - October 31, 2020 | 63.6 | 20,398.00 |
| | 160.2 | 40,607.80 |
| | ===== | ===== |

Preparation of 1099's

| Period of Time | Time | Total |
|--------------------------------------|-------|----------|
| February 15, 2017 - November 1, 2017 | 30.2 | 4,250.20 |
| | ===== | ===== |

Warrior Met settlement agreement

| Period of Time | Time | Total |
|--------------------------------------|-------|-----------|
| February 15, 2017 - November 1, 2017 | 66.0 | 22,987.50 |
| November 2, 2017 - December 31, 2018 | 16.6 | 5,810.00 |
| January 1, 2019 - November 15, 2019 | 4.4 | 1,584.00 |
| | 87.0 | 30,381.50 |
| | ===== | ===== |

Retirement plan related

| Period of Time | Time | Total |
|--------------------------------------|-------|----------|
| February 15, 2017 - November 1, 2017 | 19.0 | 6,042.10 |
| | ===== | ===== |

Tax return preparation and tax return issues

| Period of Time | Time | Total |
|--------------------------------------|-------|-----------|
| February 15, 2017 - November 1, 2017 | 103.3 | 24,590.00 |
| November 2, 2017 - December 31, 2018 | 139.2 | 38,474.20 |
| January 1, 2019 - November 15, 2019 | 33.7 | 9,621.20 |
| November 16, 2019 - October 31, 2020 | 29.2 | 7,691.50 |
| | 305.4 | 80,376.90 |
| | ===== | ===== |

503 (B)(9) claim/Ch 11 claim analysis

| Period of Time | Time | Total |
|--------------------------------------|-------|------------|
| November 2, 2017 - December 31, 2018 | 85.7 | 24,107.60 |
| January 1, 2019 - November 15, 2019 | 24.1 | 7,920.50 |
| November 16, 2019 - October 31, 2020 | 0.9 | 337.50 |
| | 110.7 | 32,365.60 |
| | ===== | ===== |
| | 712.5 | 194,024.10 |
| | ===== | ===== |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|------------|--|------|------|---------|
| ERD | 11/18/2019 | REVIEW PREVIOUSLY FILED 2018 CORPORATE INCOME TAX RETURN AND 2018 CARDEM INFORMATION FOR PURPOSE OF AMENDING 2018 CORPORATE INCOME TAX RETURN (.1) MEET WITH STAFF TO GO OVER AMENDING THIS RETURN AND DISCUSS HOW TO HANDLE (.1) | 0.2 | 375 | 75.00 |
| NLG | 11/19/2019 | AMENDED RETURN FOR CARDEM INFORMATION | 1.9 | 220 | 418.00 |
| ERD | 11/20/2019 | REVIEW AMENDED 2018 INCOME TAX RETURN AND DRAFT DISCLOSURE STATEMENT, DRAFT TAX AUTHORIZATION LETTERS (.6) UPDATE CASH ACTIVITY FOR MAY BANK STATEMENT, SORT ACTIVITY AND PREPARE FOR MEETING WITH TRUSTEE (.4) | 1.0 | 375 | 375.00 |
| ERD | 11/21/2019 | REVIEW AND SIGN PROCESSED TAX RETURNS, ASSEMBLE TAX AUTHORITY RETURN PACKAGE, ADD TAX CORRESPONDENCE AND MAKE READY FOR TRUSTEE TO SIGN (.2) FINISH SORTING AND ORGANIZING BANK ACTIVITY THROUGH OCTOBER AND PREPARE FOR MEETING WITH KELLY TO WORK ON SAME (.2) CONVERSATION WITH TRUSTEE REGARDING TAX RETURNS AND NEED TO RESCHEDULE MEETING OVER HIM BEING SICK (.1) | 0.5 | 375 | 187.50 |
| ERD | 11/25/2019 | MEET WITH TRUSTEE TO GO OVER TAX RETURNS AND GET SAME SIGNED (.2) MEET WITH KELLY TO GET ADDITIONAL INFORMATION NEEDED ON 2019 ACTIVITY (.3) | 0.5 | 375 | 187.50 |
| JDW | 11/25/2020 | TYPE EDITING FOR ERD | 0.4 | NOT | CHARGED |
| ERD | 11/27/2019 | DRAFT AND SEND EMAIL TO HOLLINGSHEAD REGARDING WARRIOR MET'S POTENTIAL INTEREST IN PURCHASING THE ESTATES RESIDUAL TAX ATTRIBUTES | 0.1 | 375 | 37.50 |
| ERD | 12/3/2019 | CONVERSATION WITH PORTERFIELD REGARDING COAL ACTS FUNDS UPDATE (.1) READ EMAIL FROM SEAN STIDWELL REGARDING JOINT TAX ELECTION RELATING TO CANADIAN BANKRUPTCIES, PRINT OFF INFORMATION TO REVIEW, READ EMAILS FROM TRUSTEE AND PORTERFIELD REGARDING SAME AND RESPOND TO THEM REGARDING TAX FORMS TO BE REVIEWED (.2) | 0.3 | 375 | 112.50 |
| ERD | 12/4/2019 | CONVERSATION WITH TRUSTEE REGARDING TODAY'S DEPOSITION, CASE CLOSEOUT STRATEGY, WORKERS COMPENSATION LITIGATION, WARRIOR MET ISSUES AND POSSIBLE SALE OF REMNANT ASSETS TO THEM AND HOW TO GET CASE IN CLOSEOUT POSITION | 0.4 | 375 | 150.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|------------|---|------|------|--------|
| ERD | 12/6/2019 | REVIEW EMAIL AND ATTACHMENT RECEIVED FROM SEAN STIDWELL REGARDING CANADIAN TAX ELECTION HE WANTED TRUSTEE TO SIGN THEN SEND EMAIL TO SEAN REGARDING MY NEEDED TO DISCUSS THIS AND PROPOSE VARIOUS DATES | 0.3 | 375 | 112.50 |
| ERD | 12/9/2019 | REVIEW AND RESPOND TO EMAIL FROM STIDWELL ON TRYING TO SET UP A CONFERENCE CALL | 0.1 | 375 | 37.50 |
| ERD | 12/11/2019 | REVIEW DOCUMENTS AND PREPARE FOR CONFERENCE CALL ON UK SUBSIDIARY LIQUIDATION AND REQUEST FOR TRUSTEE TO SIGN CERTAIN TAX DOCUMENTS (.2) CONFERENCE CALL WITH SEAN STIDWELL AND KPMG REPRESENTATIVES REGARDING REQUEST BEING MADE AND DISCUSS ADDITIONAL INFORMATION, CONFIRM REGARDING NO LIABILITY TO NEW WEI, INC. TO SIGN DOCUMENTS REQUESTED AND HOW TO PROCEED (.3) REVIEW EMAIL FROM SEAN STIDWELL REGARDING NO TAX LIABILITY STATEMENT, FORWARD PREVIOUSLY RECEIVED EMAIL TO TRUSTEE THEN CONVERSATION WITH TRUSTEE REGARDING MY CONFERENCE CALL EARLIER AND MY AGREEMENT WITH SIGNING DOCUMENT AND HOW TO HANDLE (.3) REVIEW SIGNED CORRESPONDENCE FROM TRUSTEE, SCAN TO PDF AND EMAIL TO STIDWELL WITH ATTACHMENTS (.2) | 1.0 | 375 | 375.00 |
| ERD | 12/14/2019 | REVIEW EMAIL CORRESPONDENCES FROM DON OLIVER A DIRECT FEE REVIEW REGARDING QUESTION HE HAD, REVIEW DRAFT RESPONSE AND SEND EMAIL TO OLIVER RESPONDING TO HIS QUESTIONS | 0.2 | 375 | 75.00 |
| ERD | 12/16/2019 | REVIEW APPLICATION FOR COMPENSATION FILED BY SPULER | 0.1 | 375 | 37.50 |
| ERD | 12/17/2019 | CONVERSATION WITH PORTERFIELD REGARDING ISSUES ON POSSIBLE WORKERS COMPENSATION SETTLEMENT, COAL ACT FUNDS CALLING THE LETTER OF CREDIT AND CARDEM ISSUES | 0.2 | 375 | 75.00 |
| ERD | 12/18/2019 | CONVERSATION WITH DAN GROTENHUIS REGARDING HIS INTEREST IN BUYING RESIDUAL TAX ASSETS, IRS SETTLEMENT FILED WITH THE COURT, ANSWERING HIS QUESTIONS AND ASK HIM TO EMAIL ME SPECIFIC INFORMATION ON WHAT HE IS LOOKING AT DOING | 0.2 | 375 | 75.00 |
| ERD | 12/19/2019 | READ EMAIL FROM GROTENHUIS REGARDING MORE INFORMATION NEEDED ON IRS SETTLEMENT, GO ONLINE TO SEE WHAT DOCKET # COMPROMISE WAS FILED AND EMAIL TO HIM SO HE COULD REVIEW | 0.2 | 375 | 75.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|--------|
| ERD | 1/2/2020 | READ AND REPLY TO EMAIL FROM TRUSTEE REGARDING SENDING OVER SAMANTHA TO ASSIST CLOSING OUT 2019 ACTIVITY ON QUICKBOOKS SO TAX RETURNS CAN BE PREPARED | 0.2 | 375 | 75.00 |
| ERD | 1/6/2020 | REVIEW IRS CORRESPONDENCE FORWARDED FROM TRUSTEE ON WALTER COKE AND SEND AN EMAIL TO HIM AS TO WHAT HE NEEDS | 0.1 | 375 | 37.50 |
| ERD | 1/8/2020 | REVIEW EMAIL FROM PORTERFIELD REGARDING 503(B)(9) CLAIMS, REVIEW EXCEL FILES AND RESPOND TO EMAIL REGARDING SAME (.2) REVIEW 2ND EMAIL FROM PORTERFIELD REGARDING INFORMATION REQUESTED, MAKE MODIFICATION TO EXCEL SCHEDULE AND EMAIL MODIFIED SCHEDULE TO HIM (.3) PRELIMINARY REVIEW OF QUICKBOOKS FILES, SEND TRUSTEE EMAIL REGARDING ADDITIONAL BANK RECORDS NEEDED (.4) | 0.9 | 375 | 337.50 |
| ERD | 1/13/2020 | GO TO COURT AND ATTEND FEE APPLICATION HEARING (.7) CONVERSATION WITH PORTERFIELD REGARDING DISCREPENCIES IN MY 503(B)(9) SCHEDULE AND COURT ORDERS AND MY NEED TO REVIEW SAME (.1) | 0.8 | 375 | 300.00 |
| ERD | 1/14/2020 | EXCHANGE EMAILS WITH KENDALL BLEVINS AT TRUSTEE'S OFFICE REGARDING INFORMATION NEEDED TO SUMMARIZE 2019 ACTIVITY, EXPAND SCOPE OF REQUESTS SEND EMAIL TO TRUSTEE REGARDING REGIONS BANK SIGNIFICANTLY REDUCING THE INTEREST RATE ON THE BANK ACCOUNT EFFECTIVE NOVEMBER 1 THEN CONVERSATION WITH TRUSTEE REGARDING SAME | 0.6 | 375 | 225.00 |
| ERD | 1/16/2020 | CONVERSATION WITH TOFFEL REGARDING CHANGES IN FEDERAL FUND RATE OVER PAST 2 YEARS, WHAT I HAVE SEEN OTHER BANK PAY ON MONEY MARKET ACCOUNTS AND LACK OF DIFFERENTIATION BETWEEN AMOUNTS INVOLVED AND SUGGESTION OF WHAT LOWEST INTEREST RATE ESTATE SHOULD BE GETTING FROM REGIONS | 0.2 | 375 | 75.00 |
| ERD | 1/17/2020 | UPDATE SCHEDULES FOR ACTIVITY THROUGH 12/31, QUANTIFY INFORMATION NEEDED TO GET FROM TRUSTEE | 0.6 | 375 | 225.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|--------|
| ERD | 1/23/2020 | REVIEW EMAIL AND ATTACHMENTS FROM DAVID GROTENHUIS REGARDING HIS INTEREST IN PURCHASING REMNANT TAX ISSUES (.3) CONVERSATION WITH GROTENHUIS REGARDING SAME, EXPLANATION OF ATTACHMENTS FROM OTHER COMPANY'S NAMES ON, EXPLAINED MEETING NEXT WEEK AND I WOULD GET BACK TO HIM AFTER THE MEETING (.2) SEND EMAIL TO PORTERFIELD AND TOFFEL WITH ATTACHMENTS SO THEY CAN REVIEW AHEAD OF NEXT TUESDAY'S MEETING (.1) | 0.6 | 375 | 225.00 |
| ERD | 1/28/2020 | REVIEW SPULER LETTER TO COURT AND ORDER AND CONTINUING HEARING ON ALABAMA WORKERS COMPENSATION DISCOVERY (.1) CONVERSATION WITH PORTERFIELD REGARDING INFORMATION NEEDED FROM HIM ON 503(B)(9) CLAIMS AND TODAY'S MEETING (.1) REVIEW FILES ON VARIOUS MATTERS BEING WORKED ON AND PREPARE FOR TODAY'S MEETING (.3) TRAVEL TO TRUSTEES OFFICE TO MEET (1/2 TIME CHARGED) (.2) MEETING WITH TOFFEL, HUMPHRYS AND PORTERFIELD TO GO OVER STATUS OF ACCOUNT FUNDS, CARDEM, RAILROAD LITIGATION, WORKERS COMPENSATION LITIGATION, ME NEEDING TO QUANTIFY FINAL 503(B)(9) CLAIM POOL AND TAX RETURN COMPLIANCE (1.2) | 1.9 | 375 | 712.50 |
| ERD | 1/31/2020 | CONVERSATION WITH GROTENHUIS RE: WHERE TRUSTEE STOOD ON INTEREST IN SELLING THE TAX ASSETS (.1) SEND EMAIL TO PORTERFIELD RE: STATUS OF HIM TALKING TO HALL ON TAX ASSET SALE THEN READ AND RESPOND TO HIS EMAIL ON HOW TO PROCEED (.2) | 0.3 | 375 | 112.50 |
| ERD | 2/3/2020 | REVIEW EMAILS FROM PORTERFIELD ON POTENTIAL TAX ASSET SALE | 0.1 | 375 | 37.50 |
| ERD | 2/11/2020 | READ ORDER ON MOTION TO COMPEL | 0.1 | 375 | 37.50 |
| ERD | 2/18/2020 | REVIEW 1099 RECEIVED FROM KENDALL ON WARRIOR MET PAYMENT, SCAN TO PDF AND EMAIL TO HALL AND HOLLINGSHEAD INQUIRING AS TO WHY IT WAS SENT (.2) CONVERSATION WITH HOLLINGSHEAD REGARDING SAME, DISCUSS WHAT THE CORRECTION SHOULD BE (1099 WAS INCORRECT) I THOUGHT THE ESTATE SHOULD NOT GET ONE HOLLINGSHEAD WASN'T SURE BUT AGREED THAT NEEDED FILING IN SOME FORM (.4) REVIEW ADDITIONAL EMAILS FROM HOLLINGSHEAD AND TRUSTEE AND RESPOND TO TRUSTEE (.1) | 0.7 | 375 | 262.50 |
| ERD | 2/24/2020 | REVIEW EMAIL FROM REGIONS ON INTEREST RATE BEING PAID TO TRUSTEE AND SEND EMAIL TO TRUSTEE REGARDING THOUGHTS ON SAME | 0.1 | 375 | 37.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|--|------|------|--------|
| ERD | 2/25/2020 | REVIEW PENALTY NOTICE FORWARD FROM TRUSTEE, SEND EMAIL WITH A COPY OF NOTICE TO MARY MITCHELL TO CALL ME TO DISCUSS THEN RESPOND TO TRUSTEE'S EMAIL ON WHAT I KNOW ABOUT IT AND THAT I WILL UPDATE HIM AFTER DISCUSSING WITH MITCHELL | 0.2 | 375 | 75.00 |
| ERD | 2/26/2020 | REVIEW EMAIL FROM HOLLINGHEAD AND ATTACHMENT FROM CT CORP THEN RESPOND TO SAME (.1) CONVERSATION WITH CT CORP REGARDING INVOICE RECEIVED, SERVICES NO LONGER NEEDED AND GET INVOICE REMOVED (.1) | 0.2 | 375 | 75.00 |
| ERD | 3/5/2020 | READ AND RESPOND TO EMAIL FROM PORTERFIELD REGARDING STORAGE FEES BEING INCURRED, THEN REVIEW RESPONSE TO MY EMAIL | 0.2 | 375 | 75.00 |
| ERD | 3/11/2020 | CONVERSATION WITH DAN GROTENHUIS REGARDING POSSIBLE PURCHASE OF TAX ASSETS AND STATUS OF SAME (.1) CONVERSATION WITH PORTERFIELD REGARDING SAME HIS LAST CONVERSATION WITH HALL ON SUBJECT AND HOW HE WANTED TO HANDLE, THEN SEND EMAIL TO GROTENHUIS AND PORTERFIELD REGARDING SAME (.2) READ EMAILS FROM GROTENHUIS THEN THE FOLLOW UP EMAIL FROM PORTERFIELD REGARDING POSSIBLE SALE OF TAX ASSETS (.1) | 0.4 | 375 | 150.00 |
| ERD | 3/12/2020 | REVIEW EMAIL FROM PORTERFIELD TO DAN GRUTENHUIS AND RESPOND TO SAME (.1) REVIEW AND RESPOND TO SECOND EMAIL FROM PORTERFIELD ON POTENTIAL ASSET SALE (.1) | 0.2 | 375 | 75.00 |
| ERD | 3/17/2020 | REVIEW DRAFT OF CONFIDENTIALITY AGREEMENT RECEIVED FROM PORTERFIELD REGARDING PURCHASE OF TAX ASSETS, MAKE SUGGESTED EDITING CHANGES AND EMAIL BACK TO PORTERFIELD | 0.3 | 375 | 112.50 |
| ERD | 3/19/2020 | REVIEW EMAIL FROM AARON DAVIS REGARDING QUESTION ON WHEN 503(B)(9) CLAIMS WOULD BE PAID AND RESPOND TO SAME | 0.2 | 375 | 75.00 |
| ERD | 3/21/2020 | REVIEW REVISED NON DISCLOSURE AGREEMENT RECEIVED FROM PORTERFIELD RELATED TO POTENTIAL TAX ASSET SALE | 0.1 | 375 | 37.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|--------|
| ERD | 3/23/2020 | REVIEW REVISED NON DISCLOSURE AGREEMENT AND RESPOND TO PORTERFIELD EMAIL ON SAME (.2) CONVERSATION WITH MELISSA DAVIS, ALABAMA DEPARTMENT OF REVENUE REGARDING WITHHOLDING QUESTION AND FILED TAX RETURNS QUESTIONS, THEN SEND EMAIL TO TRUSTEE THAT INFORMATION REQUEST HAD BEEN HANDLED (.2) CONVERSATION WITH DAN GROTENHUIS REGARDING SPECIFIC INFORMATION NEEDED TO REVIEW (.2) SEND EMAIL TO PORTERFIELD REGARDING INFORMATION REQUESTED AND TIMELINE (.1) | 0.7 | 375 | 262.50 |
| ERD | 3/24/2020 | REVIEW EMAILS FROM TRUSTEE ON INTEREST EARNED ON MONEY MARKET ACCOUNT, CONVERSATION WITH TRUSTEE REGARDING MONEY MARKET ACCOUNT AND DISCUSS MY CONVERSATION WITH DAN GROTENHUIS REGARDING INFORMATION FOR HIS ANALYSIS TO POSSIBLY PURCHASE THE ESTATE REMAINING TAX ASSETS (.3) DRAFT AND SEND EMAIL TO HOLLINGSHEAD AND KPMG REGARDING STATUS OF GETTING A REVISED NOL SCHEDULE (.1) REVIEW ADDITIONAL EMAILS FROM PORTERFIELD AND TRUSTEE AND RESPOND TO SAME (.2) | 0.6 | 375 | 225.00 |
| ERD | 3/25/2020 | REVIEW EMAIL FROM PORTERFIELD REGARDING WHICH RELATED BANKRUPTCY CASES CAN BE CLOSED | 0.1 | 375 | 37.50 |
| ERD | 3/30/2020 | REVIEW AND RESPOND TO EMAILS FROM GROTENHUIS | 0.1 | 375 | 37.50 |
| ERD | 4/1/2020 | GO THROUGH TAX RETURN FILES, LOCATE TAX RETURNS FOR SHORT PERIODS AND YEAR ENDS 3/31/16, 12/31/16, 12/31/17 AND 12/31/18, HAVE SCANNED TO PDF, REDUCE SIZE SO THEY CAN BE EMAILED THEN EMAIL SAME TO DAN GROTENHUIS AS REQUESTED, NONE INITIALLY WENT THROUGH DUE TO SIZE PROBLEMS ON HIS END, CONVERSATION ON GROTENHUIS REGARDING ISSUES WITH SENDING REQUESTED DOCUMENTS AND DISCUSS ALTERNATIVE DELIVERY APPROACH | 1.1 | 375 | 412.50 |
| JLC | 4/1/2020 | SCAN RETURNS TO PDF AND FORWARD TO ERD | 0.9 | 60 | 54.00 |
| ERD | 4/6/2020 | REVIEW EMAIL FROM PORTERFIELD ON POSSIBLE RAILROAD CLAIM | 0.1 | 375 | 37.50 |
| ERD | 4/7/2020 | READ AND REVIEW BANK STATEMENTS THEN RESPOND TO TRUSTEE REGARDING INTEREST QUESTIONS, THEN REVIEW ADDITIONAL EMAIL SENT TO REGIONS | 0.2 | 375 | 75.00 |
| ERD | 4/11/2020 | REVIEW AND RESPOND TO EMAIL FROM GROTENHUIS AND INFORMATION REQUESTED | 0.1 | 375 | 37.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|--|------|------|--------|
| ERD | 4/13/2020 | REVIEW EMAILS FROM TRUSTEE ON CLOSING ONE OF THE RELATED CASES AND RESPOND TO SAME | 0.1 | 375 | 37.50 |
| ERD | 4/14/2020 | REVIEW MOTION FOR PROTECTIVE ORDER | 0.1 | 375 | 37.50 |
| ERD | 4/15/2020 | READ AND RESPOND TO EMAILS FROM PORTERFIELD ON ALABAMA WORKERS COMPENSATION ISSUES AND TAX ASSET POTENTIAL PURCHASER (.2) GO THROUGH TAX RECORDS TO LOCATE ADDITIONAL DOCUMENTS REQUESTED AND DOCUMENTS TO BE SCANNED TO PDF, MEET WITH STAFF TO DISCUSS HOW TO PROCEED (.4) READ AND REPLY TO EMAILS FROM TRUSTEE REGARDING TRYING TO SET UP A CONFERENCE CALL (.1) | 0.7 | 375 | 262.50 |
| JLC | 4/15/2020 | SCAN RECORDS TO PDF AND ATTEMPT TO EMAIL TO GROTENHUIS | 1.9 | 60 | 114.00 |
| ERD | 4/16/2020 | EXCHANGE EMAILS WITH TRUSTEE AND PORTERFIELD REGARDING SETTING UP A CONFERENCE CALL (.1) MEET WITH STAFF REGARDING PROBLEMS WITH SENDING DOCUMENTS TO GROTENHUIS, IDENTIFY RETURNS TO BE RESCANNED, PRINT SAME TO PDF THEN DISCUSS WITH STAFF WHAT DOCUMENTS ARE TO BE EMAILED OUT (.2) | 0.3 | 375 | 112.50 |
| ERD | 4/25/2020 | REVIEW 503(B)(9) RELATED MOTIONS AND ORDER, AND CROSSMATCH TO ANY SCHEDULES, MAKE ADJUSTMENTS AS NEEDED, SEND REVISED SCHEDULE TO PORTERFIELD AND TOFFEL SO THEY WOULD HAVE FOR MONDAYS CONFERENCE CALL (1.6) REVIEW BANK RECORDS, PREVIOUSLY PROVIDED UPDATED SCHEDULES WITH AVAILABLE DATA REVIEW 2019 DOCKET REPORT AND MOTION TO PAY CHAPTER 11 ADMIN CLAIMS THEN SEND EMAIL TO TRUSTEE AND KENDALL REGARDING ADDITIONAL STATEMENTS NEEDED EARLY MONDAY SO SCHEDULES CAN GET UPDATED BEFORE CONFERENCE CALL (.7) | 2.3 | 375 | 862.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|--|------|------|----------|
| ERD | 4/27/2020 | REVIEW BANK STATEMENTS AND UPDATE SCHEDULE FOR MISSING ACTIVITY, QUATIFY POSSIBLE PAYMENTS DUE WARRIOR MET, SEND EMAIL TO KENDALL REGARDING INFORMATION NEEDED ON 3 DEPOSITS (.6) FINISH UPDATING SCHEDULES AFTER RECEIVING ADDITIONAL INFORMATION, CROSS MATCH PAYMENTS TO WARRIOR MET TO DEPOSITS RECEIVED AND QUANTIFY ADDITIONAL BALANCE DUE TO WARRIOR MET, REVIEW LAST CASH FLOW PROJECTION FOR MODIFICATIONS AND PREPARE FOR CONFERENCE CALL (.8) PARTICIPATE IN CONFERENCE CALL WITH TOFFEL, HUMPHRIES AND PORTERFIELD (.9) ALLOCATE INCOME AND EXPENSES AND BEGIN WORKPAPERS FOR TAX RETURN PREP (.4) | 2.7 | 375 | 1,012.50 |
| NLG | 5/4/2020 | RESEARCH ON DELAWARE ANNUAL REPORT FILING | 0.3 | 220 | 66.00 |
| ERD | 5/4/2020 | REVIEW EMAILS FROM TRUSTEE AND PORTERFIELD ON VARIOUS ISSUES, CALCULATE BALANCE DUE WARRIOR MET RELATED TO TAX REFUND EQUIVELENT RECEIVED UNDER 2 DIFFERENT SCENARIOS, EXPLAIN DIFFERENT POSITIONS AND EMAIL SCHEDULES TO TRUSTEE AND PORTERFIELD FOR THEIR REVIEW (.4) MEET WITH NANCY TO GO OVER DELAWARE NOTICE RECEIVED AND PRIOR YEAR TAX RETURN CALCULATION, THEN REVIEW SAME TO DETERMINE HOW TO HANDLE (.3) | 0.7 | 375 | 262.50 |
| ERD | 5/11/2020 | SEARCH FOR CONTACT INFORMATION TO GET CARDEM ACTIVITY FOR USE IN PREPARING THE 2019 CORPORATE INCOME TAX RETURNS, LOCATE SAME AND SEND EMAIL TO KIRK REQUESTING 2019 DATA NEEDED (.2) PRINT OFF, REVIEW AND SAVE EXCEL FILED RECEIVED ON CARDEM (.2) REVIEW DELAWARE TAX NOTICE RECEIVED FROM PORTERFIELD (.1) | 0.5 | 375 | 187.50 |
| ERD | 5/12/2020 | REVIEW EMAIL FROM GROTENHUIS REGARDING INFORMATION NEEDED AND QUESTIONS, PRINT OFF AND REVIEW ATTACHMENTS (.4) CONVERSATION WITH TRUSTEE REGARDING ISSUES FOR REGIONS NOT YET ADJUSTING INTEREST AND INFORMATION GROTENHUIS IS REQUESTING AND HOW HE WANTS ME TO HANDLE (.2) CONVERSATION WITH JONATHAN HOLLINGSHEAD REGARDING GROTENHUIS QUESTIONS, NOL QUESTIONS AND WHETHER WARRIOR MET HAS ANY INTEREST IN PURCHASING TAX ASSETS (.5) READ AND RESPOND TO EMAIL SENT BY GROTENHUIS REGARDING ADDITIONAL INFORMATION NEEDED FOR HIS POTENTIAL ASSET PURCHASE ANALYSIS (.3) | 1.4 | 375 | 525.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|----------|
| ERD | 5/13/2020 | REVIEW EMAIL FROM GROTENHUIS ON ADDITIONAL INFORMATION REQUESTED, LOOK FOR SAME AND RESPOND TO EMAIL | 0.3 | 375 | 112.50 |
| ERD | 5/14/2020 | REVIEW EMAILS FROM TRUSTEE, RESPOND TO ONE OF THEM (.1) READ AND RESPOND TO EMAIL FROM GROTENHUIS REGARDING ADDITIONAL INFORMATION NEEDED (.1) READ 2ND EMAIL FROM GROTENHUIS HIM NEEDING THE DEBTORS 2002-2014 CORPORATE INCOME TAX RETURNS THEN, SEND EMAIL TO JONATHAN HOLLINGSHEAD TO SEE IF HE HAS THE TAX RETURNS REQUESTED AND WHAT HE CAN SEND TO ME (.1) | 0.3 | 375 | 112.50 |
| ERD | 5/15/2020 | REVIEW CARDEM INFORMATION AND SUMMARIZE 2019 ACTIVITY AND POST TO TRIAL BALANCE TO BE USED FOR TAX RETURN PREPARATION, MEET WITH STAFF (TM) TO GO OVER TAX RETURNS TO BE PREPARED, ISSUES TO BE AWARE OF AND SPECIFIC DELAWARE FILING ISSUES (.5) GO THROUGH FILES TO LOOK FOR INFORMATION TO RESPOND TO GROTENHUIS QUESTION FOR PROFESSIONAL FEES DEDUCTED, LOCATE INFORMATION NEEDED TO RESPOND, SCAN TO PDF AND EMAIL TO GROTENHUIS WITH RESPONSE (.3) | 0.8 | 375 | 300.00 |
| TWM | 5/15/2020 | MEET WITH ERD REGARDING TAX RETURN ISSUES | 0.1 | 220 | 22.00 |
| TWM | 5/18/2020 | PREPARATION OF CORPORATE TAX RETURNS | 5.3 | 220 | 1,166.00 |
| ERD | 5/19/2020 | REVIEW EMAIL FROM TRUSTEE REGARDING EMAIL RECEIVED FROM GROTENHUIS AND RESPOND TO SAME (.1) CONVERSATION WITH DAN GROTENHUIS REGARDING STATUS OF INFORMATION HE REQUESTED THAT I REQUESTED FROM HOLLINGSHEAD (.1) | 0.2 | 375 | 75.00 |
| ERD | 5/20/2020 | CONVERSATION WITH JONATHAN HOLLINGSHEAD REGARDING TAX RETURNS NEEDED AND THEIR POSITIONS ON WHETHER THEY ARE INTERESTED IN BUYING THE TAX ASSETS OF THE ESTATE AND HOW TO STRUCTURE IF THEY ARE INTERESTED (.4) REVIEW 2012 TAX RETURN DATA RECEIVED, SAVE TO PDF, SEND EMAIL TO HOLLINGSHEAD THAT COMPLETE RETURN WAS NOT RECEIVED (.2) | 0.6 | 375 | 225.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|----------|
| ERD | 5/21/2020 | REVIEW 2018 AND 2016 TAX RETURN FILES IN CONJUNCTION WITH EMAILED TAX NOTICE RECEIVED FROM ALABAMA DEPARTMENT OF REVENUE (ALDOR), 2 CALLS TO ALDOR TO GET AN EXPLANATION OF WHAT THE ISSUE IS AND REQUEST THAT MAY 2020 LETTER SHOWING AN ADDITIONAL \$9K DUE FOR POST PETITION ACTIVITY BE EMAILED TO ME SO I CAN RESPOND | 0.4 | 375 | 150.00 |
| ERD | 5/21/2020 | REVIEW EMAIL FROM HOLLINGSHEAD REGARDING ADDITIONAL TAX RETURNS NEEDED, REVIEW SIZE OF RETURNS TO BE PRINTED OFF AND FORWARD TO STAFF WITH INSTRUCTIONS TO SEE ME BEFORE PRINTING (.1) READ AND RESPOND TO GROTENHUIS EMAILS ABOUT ADDITIONAL RETURNS AND RECORDS HE NEEDED (.2) | 0.3 | 375 | 112.50 |
| ERD | 5/26/2020 | REVIEW CORRESPONDENCE FROM ALABAMA DEPARTMENT OF REVENUE REGARDING POST PETITION PENALTY AND INTEREST DUE, DRAFT AND SEND EMAIL TO MARY MITCHELL REGARDING SAME AND ADDRESSING AGREEMENT REACHED IN 2019 THAT ANY PENALTY WOULD BE WAIVED/ABATED | 0.3 | 375 | 112.50 |
| ERD | 5/27/2020 | REVIEW EMAIL FROM TRUSTEE ON GAIN CHECK, REVIEW PORTERFIELD RESPONSE AND RESPOND TO TRUSTEE ON SAME (.1) REVIEW DIRECT FEE'S FEE APPLICATION COMPARE TO TRUSTEE PAYMENTS TO MAKE SURE TRUSTEE IS PAYING 100% OF INVOICE AND NOT 80%, NOTE PAYMENTS FOR SAME AMOUNT 10 DAYS APART THAT APPEAR TO BE DUPLICATE PAYMENTS, SEND TRUSTEE AN EMAIL REGARDING FINDINGS FOR HIM TO LOOK AT TO SEE IF IT WAS A DUPLICATE PAYMENT (.3) REVIEW STATEMENT OF FEES OWED NOT PREVIOUSLY NOTICED, DUPLICATE PAYMENT, FEB 2020 PAYMENT NOT POSTED TO DIRECT FEES REPORT, SEND EMAIL TO TRUSTEE REGARDING NEEDING TO SEE IF FEB 2020 CHECK TO DIRECT FEE CLEARED HIS BANK ACCOUNT (.2) | 0.6 | 375 | 225.00 |
| TWM | 6/1/2020 | PREPARATION OF TRUST INCOME TAX RETURNS | 6.3 | 220 | 1,386.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|--------|
| ERD | 6/1/2020 | REVIEW EMAILS FROM TOFFEL AND KENDALL RE: PREVIOUS DUPLICATE PAYMENT TO DIRECT FEE AND FEBRUARY 2020 PAYMENT CLEARING BUT NOT SHOWING UP IN THEIR REPORTING THEN RESPOND WITH SUGGESTION ON HOW TO HANDLE (.2) CONVERSATION WITH TRUSTEE RE: INTEREST EARNINGS ISSUES ON REGIONS ACCOUNT (.2) GO ONLINE, DOWNLOAD AND PRINT OFF PRIOR YEAR TAX RETURNS SENT FROM HOLLINGSHEAD FOR POTENTIAL TAX ASSET PURCHASER (.5) | 0.9 | 375 | 337.50 |
| ERD | 6/2/2020 | RESEARCH INTEREST RATES BEING PAID ON MONEY MARKET ACCOUNT FROM NOVEMBER 2019 - MAY 2020 AND SEND EMAIL WITH FINDINGS TO TRUSTEE AND REQUEST HE CALL ME TO DISCUSS (.3) MEET WITH STAFF TO GO OVER TAX RETURNS TO BE PRINTED OFF AND SENT TO GROTENHUIS, DIRECT WHAT NEEDS TO BE SCANNED AND HOW TO HANDLE (.1) REVIEW 2011-2014 TAX RETURNS PRINTED OFF (2540 PAGES), MARK WHAT IS TO BE SCANNED IN TO SEND TO GROTENHUIS (.3) | 0.7 | 375 | 262.50 |
| JLC | 6/2/2020 | PRINTED OFF PAGES RECEIVED FROM HOLLINGSHEAD FOR ERD, SCAN VARIOUS TAX RETURNS TO PDF FOR ERD | 1.3 | 60 | 78.00 |
| ERD | 6/3/2020 | WORK WITH JLC REGARDING DOWNLOADING TAX RETURNS REQUESTED BY GROTENHUIS AND SORTING SAME SO THEY CAN BE SCANNED IN A WAY THAT THEY CAN BE UPLOADED AND SENT. | 0.2 | 375 | 75.00 |
| JLC | 6/3/2020 | UPLOAD TAX RETURNS TO BE SENT TO GROTENHUIS AND SEND SAME | 0.2 | 60 | 12.00 |
| ERD | 6/4/2020 | WORK WITH JLC SO SHE CAN UPLOAD AND SEND OUT TAX RETURNS TO GROTENHUIS (.1) SEND EMAIL TO GROTENHUIS RE: TAX RETURNS BEING UPLOADED (.1) | 0.2 | 375 | 75.00 |
| ERD | 6/12/2020 | CONVERSATION WITH DAN GROTENHUIS RE: TRANSCRIPT POWER OF ATTORNEY NEEDED | 0.1 | 375 | 37.50 |
| ERD | 6/13/2020 | REVIEW FORM 8821 RECEIVED FROM GROTENHUIS AND FORWARD TO TRUSTEE WITH EXPLANATION AND REQUEST THAT HE CALL ME AFTER REVIEWING | 0.1 | 375 | 37.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|--|------|------|--------|
| ERD | 6/15/2020 | CONVERSATION WITH TOFFEL RE: EMAIL SENT FROM GROTENHUIS WANTING ACCESS TO TAX RETURN TRANSCRIPTS, WHY I THINK IT IS OK AND AND FOR HIM TO SIGN POWER OF ATTORNEY AND EMAIL BACK TO ME AND I WILL ADD ATTACHMENT AND EMAIL TO GROTENHUIS (.1) PRINT FORM 8821 TO PDF AND EMAIL TO GROTENHUIS ALONG WITH COPY OF COURT ORDER APPOINTING TOFFEL AS TRUSTEE (.1) | 0.2 | 375 | 75.00 |
| ERD | 6/16/2020 | CONVERSATION WITH TRUSTEE RE: REGIONS RESPONSE TO INTEREST RATE CHANGE QUESTION AND NEED TO SEND ME INFORMATION TO REVIEW SO I CAN RECALCULATE | 0.1 | 375 | 37.50 |
| ERD | 7/6/2020 | TWO CONVERSATIONS WITH DAN GROTENHUIS RE: QUESTION ON COMPANY STOCK, SUBSIDIARIES, AND ADDITIONAL INFORMATION NEEDED | 0.2 | 375 | 75.00 |
| ERD | 7/7/2020 | CONVERSATION WITH PORTERFIELD RE: MY CONVERSATION WITH DAN GROTENHUIS ON MONDAY, HIS INTENT TO SEND A LETTER OFFERING TO PURCHASE THE TAX ASSETS FOR \$100K, QUESTIONS THAT HE HAS, WARRIOR MET COAL INTEREST IN BUYING TAX ASSETS, HOW I NEED TO RESPOND TO GROTENHUIS AND PLAN ON HOW TO POSSIBLY OBTAIN A HIGHER PRICE IF WARRIOR MET IS NOT INTERESTED (.3) SEND EMAIL TO GROTENHUIS ANSWERING PREVIOUS QUESTION IN LIQUIDATION PLAN AND REQUESTING FORMAL OFFER TO PURCHASE TAX ASSETS SO IT CAN BE CONSIDERED (.1) | 0.4 | 375 | 150.00 |
| ERD | 7/9/2020 | REVIEW PROPOSAL FROM GROTENHUIS TO TRY AND COLLECT TAXES ON A CONTINGENCY BASIS | 0.3 | 375 | 112.50 |
| ALC | 7/10/2020 | ELECTRONICALLY FILE EXTENSION | 0.1 | 105 | 10.50 |
| ERD | 7/16/2020 | REVIEW VARIOUS EMAILS FROM TOFFEL AND PORTERFIELD RE: REGIONS INTEREST ISSUE AND RESPOND TO SAME | 0.1 | 375 | 37.50 |
| ERD | 7/17/2020 | CONVERSATION WITH DAN GROTENHUIS RE: PROPOSAL SENT, DISCUSS SAME QUESTION I HAD ABOUT CHANGE IN PROPOSED STRUCTURE ON SAME AND NEED TO DISCUSS FURTHER INTERNALLY BEFORE RESPONDING (.2) REVIEW EMAIL RECEIVED FROM TRUSTEE ON INTEREST RATE ADJUSTMENTS, REVIEW HISTORICAL AMOUNT PAID AND RECALCULATE INTEREST BEING PAID FOR REASONABLENESS (.2) | 0.4 | 375 | 150.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|----------|
| ERD | 7/21/2020 | GO ONLINE TO PRINT OFF ORDER ON WORKERS COMPENSATION RELATED LITIGATION AND REVIEW SAME (.1) REVIEW EMAIL FROM TRUSTEE RE: TRYING TO SCHEDULE A MEETING TO GO OVER POTENTIAL TAX ASSET PURCHASER AND OTHER OPEN MATTERS, REVIEW SCHEDULES FOR CONFLICTS AND RESPOND TO TRUSTEE AND PORTERFIELD (.1) REVIEW CORPORATE TAX RETURNS, FINISH SUMMARIZING 2019 ACTIVITY FOR QUANTIFYING TAXABLE INCOME FOR NEW WEI TRUST INCOME TAX RETURNS, POST ADJUSTMENTS TO GET CLOSED TRIAL BALANCE FOR STAFF TO PREPARE TAX RETURNS (2.6) | 2.8 | 375 | 1,050.00 |
| ERD | 7/22/2020 | REVIEW EMAIL FROM KENDALL, PRINT TO PDF AND REVIEW BANK STATEMENTS RECEIVED TODAY THROUGH 3/30/2020, SEND EMAIL TO KENDALL RE: ADDITIONAL INFORMATION NEEDED, UPDATE SOURCES AND USES SPREADSHEET AND SEND TO TRUSTEE REPORT SHOWING 2020 ACTIVITY AND EXPENSES PAID OUT BY TRUST INCEPTION TO DATE THROUGH 6/30/2020 | 0.8 | 375 | 300.00 |
| TWM | 7/23/2020 | PREPARATION OF CORPORATE AND TRUST TAX RETURNS | 3.6 | 230 | 828.00 |
| ERD | 7/23/2020 | MEET WITH TWM RE: MY TAX RETURN REVIEW AND WHAT NEEDS TO BE DONE AND GO OVER LIQUIDATING TRUST TAX RETURN PREPARATION (.1) REVIEW REVISED TAX RETURN PREPARATION, MODIFY DISCLOSURE STATEMENT TO ADDRESS IRS/DOJ SETTLEMENT AND ORDER TRANSFERRING PROCEEDS FROM ALL RESIDUAL ASSETS TO THE SETTLEMENT TRUST (.7) DRAFT TAX AUTHORITY CORRESPONDENCE (.2) REVIEW SETTLEMENT TRUST TAX RETURNS (.2) REVIEW ORDER ON DIRECT FEE WITH PRIOR ANALYSIS, SEND EMAIL TO TRUSTEE RE: CREDIT BALANCE RELATING TO PREVIOUS DUPLICATE PAYMENT AND NEED TO ADJUST WHAT IS PAID TO GET ACCOUNT BALANCE TO \$0 (.3) REVIEW AND SIGN PROCESSED INCOME TAX RETURN, ADD TAX AUTHORITY CORRESPONDENCE AND MAKE READY TRUSTEE TO SIGN, SCAN CORPORATE AND TRUST INCOME TAX RETURNS TO PDF THEN REDUCE FILE SIZE SO FILES CAN BE SENT AND EMAIL SET OF RETURNS TO TRUSTEE FOR HIS FILES (.7) REVIEW SEVERAL EMAILS FROM TRUSTEE AND PORTERFIELD AND RESPOND TO SAME AS NEEDED (.2) | 2.4 | 375 | 900.00 |
| JDW | 7/23/2020 | TYPE STATEMENTS FOR TAX RETURNS FOR ERD | 0.2 | NOT | CHARGED |
| JDW | 7/23/2020 | PROCESS CORPORATE AND TRUST INCOME TAX RETURNS | 0.8 | 105 | 84.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|--|------|------|--------|
| ERD | 7/27/2020 | READ EMAIL FROM GROTENHUIS AND RESPOND TO SAME (.1) CONVERSATION WITH TRUSTEE REGARDING SETTING UP A TIME FOR ME TO COME MEET WITH HIM TO GO OVER TAX RETURNS AND GET SAME SIGNED (.1) REVIEW ANDRE'S EMAIL REGARDING PAYMENT TO BE MADE TO DIRECT FEE, GO ONLINE AND PRINT DIRECT FEE, FEE APPLICATION TO PDF THEN CREATE SCHEDULE TO ACCOMPANY PAYMENT TO REFLECT A REDUCTION FOR THE JULY 2019 DUPLICATE PAYMENT THEN EMAIL BOTH TO TOFFEL AND PORTERFIELD (.4) REVIEW CURRENT DOCKET, INCEPTION TO DATE TRUST ACTIVITY AND PREPARE FOR TODAY'S CALL (.3) MEET WITH TOFFEL TO GO OVER INCOME TAX RETURNS AND GET SAME SIGNED AND READY FOR MAIL IN (.4) PARTICIPATE IN CONFERENCE CALL WITH TOFFEL AND PORTERFIELD ON ALL OPEN ISSUES (.9) | 2.2 | 375 | 825.00 |
| ERD | 7/28/2020 | REVIEW EMAILS RECEIVED FROM TOFFEL AND PORTERFIELD REGARDING INTEREST EARNED ON MONEY MARKET ACCCOUNT AND RESPOND TO SAME | 0.1 | 375 | 37.50 |
| ALC | 7/28/2020 | ELECTRONICALLY FILE TAX RETURNS | 0.1 | 105 | 10.50 |
| ERD | 7/30/2020 | REVIEW ORDER ON MEDIATION OF WORKERS COMPENSATION RELATED LITIGATION (.1) CONVERSATION WITH TRUSTEE RE: TAX ISSUES ASSOCIATED WITH TRUSTS 10% PARTICIPATION IN RECOVERIES (.1) | 0.2 | 375 | 75.00 |
| ERD | 8/12/2020 | REVIEW AND RESPOND TO EMAIL FROM TRUSTEE ON RECORDS HE HAS AND POSSIBLY SHREDDING SAME | 0.1 | 375 | 37.50 |
| ERD | 8/14/2020 | CONVERSATION WITH DAN GOTENHUIS RE: POTENTIAL TAX ASSET PURCHASE | 0.1 | 375 | 37.50 |
| ERD | 8/28/2020 | READ EMAIL FROM GROTENHUIS RE: STATUS OF ESTATES INTEREST, FORWARD SAME TO TOFFEL AND PORTERFIELD, THEN RESPOND TO EMAIL | 0.1 | 375 | 37.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|--------|
| ERD | 8/31/2020 | REVIEW EMAIL EXCHANGES FROM TOFFEL AND PORTERFIELD RE: CONFERENCE CALL AND RESPOND TO SAME (.1) REVIEW EMAIL RECEIVED FROM PORTERFIELD ON DELAWARE TAX NOTICE AND FORWARD TO TM TO SEE ME ON SAME (.1) PARTICIPATE IN CONFERENCE CALL WITH TOFFEL AND PORTERFIELD ON VARIOUS OPEN ISSUES, DISCUSS HOW TO PROCEED AND MY NEED TO CONTACT GROTENHUIS ON HIS SUGGESTION OF A CONTINGENT PURCHASE OF TAX ASSET (.6) | 0.8 | 375 | 300.00 |
| ERD | 9/1/2020 | GO TO TRUSTEE'S OFFICE TO REVIEW DEBTOR'S RECORDS BEFORE THEY ARE TO BE DESTROYED/SHREDDDED (1/2 TRAVEL TIME CHARGED) (.2) REVIEW RECORDS TO BE DESTROYED (.6) GO ONLINE AND SEARCH FOR UNCLAIMED PROPERTY FOR 23 DIFFERENT AFFILIATED ENTITIES AND EMAIL FINDINGS TO TRUSTEE (.4) CONVERSATION WITH TRUSTEE'S RE: UNCLAIMED PROPERTY FINDINGS (.1) REVIEW CORRESPONDENCE RECEIVED FROM RDS RE: POSSIBLE REFUND OR RECOVERY THEN CONVERSATION WITH TRUSTEE RE: SAME AND EMAIL CORRESPONDENCE TO TRUSTEE PORTERFIELD (.3) RECEIVE EMAIL FROM PORTERFIELD ON RDS, LOOK THROUGH COMPUTER FILED TO SEE IF \$525K WAS RECEIVED IN 2017, THEN SEND EMAIL TO PORTERFIELD RE: INCONSISTENCY BETWEEN LETTER AND OUR RECORDS (.4) | 2.0 | 375 | 750.00 |
| ERD | 9/2/2020 | CONVERSATION WITH PORTERFIELD RE: UNCLAIMED PROPERTY INFORMATION SENT OVER AND HOW TO HANDLE RDS CORRESPONDENCE (.3) MEET WITH TOMMY MOORE RE: DELAWARE CORRESPONDENCE AND WORK I NEED HIM TO DO ON SAME (.1) CONVERSATION WITH GEORGE FOX AT RDS RE: PROPOSED SERVICE TO BE PROVIDED, WHY HE BELIEVES THERE MAY BE A RECOVERY, ASSISTANCE IN TRACKING DOWN PREVIOUS PAYMENTS NOT RECEIVED BY ESTATE AND HOW TO PROCEED (.3) SEND EMAIL TO PORTERFIELD RE: CONTACT INFORMATION FOR FOX, THEN CALL AND LEAVE A VOICE MAIL FOR HIM TO CALL ME TO DISCUSS BEFORE CONTACTING FOX (.1) REVIEW EMAIL FROM KENDALL RE: INFORMATION NEEDED TO TRY AND COLLECT UNCLAIMED, LOOK THROUGH TAX RETURNS TO LOCATE INFORMATION REQUESTED AND EMAIL TO HER (.3) | 1.1 | 375 | 412.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|--|------|------|--------|
| ERD | 9/3/2020 | REVIEW CORRESPONDENCE RECEIVED FROM GEORGE FOX RE: CONTINGENCY AGREEMENT ON COLLECTING RETIREE DRUG SUBSIDY FUNDS (.3) CONVERSATION WITH MR. FOX RE: HIS CORRESPONDENCE, CONFIRM HE KNOWS THAT WE HAVE NO RECORDS TO PROVIDE HIM IN HIS SEARCH AND DISCUSS BASIC TERMS AND THAT A STANDARD EMPLOYMENT APPLICATION WOULD BE USED AND NOT HIS PROPOSED CONTRACT (.2) GO ONLINE AND VIEW HIS FIRMS WEBSITE TO CONFIRM SOME OF WHAT HAS BEEN REPRESENTED AND TRY AND ENSURE HIS FIRMS LEGITIMACY (.2) DRAFT AND SEND EMAIL TO PORTERFIELD AND TRUSTEE RE: MY CONVERSATION WITH FOX AND MY FINDINGS (.2) CONVERSATION WITH PORTERFIELD RE: RDS'S PROPOSED EMPLOYMENT, MORE DETAILS OF WHAT WAS DISCUSSED AND HOW TO MOVE FORWARD (.2) | 1.1 | 375 | 412.50 |
| ERD | 9/8/2020 | REVIEW 2 DIFFERENT EMAILS FROM PORTERFIELD (.2) READ AND RESPOND TO EMAIL FROM TRUSTEE RE: MONEY MARKET RATES (.1) READ AND RESPOND TO EMAIL FROM TRUSTEE ON CVS MONEY COMING IN (.1) | 0.4 | 375 | 150.00 |
| ERD | 9/9/2020 | READ EMAIL AND ATTACHMENT RE: CPA WANTING TO BE EMPLOYED TO RECOVER UNKNOWN ASSET FOR A FINDERS FEE, GO ONLINE TO FLORIDA UNCLAIMED PROPERTY TO SEE IF I CAN DETERMINE WHAT THIS MAY RELATE TO, THEN SEND EMAIL TO TRUSTEE AND PORTERFIELD RE: FINDINGS AND OPINION | 0.4 | 375 | 150.00 |
| TWM | 9/9/2020 | RESPONDING TO DELAWARE ESTIMATED TAX NOTICE | 0.6 | 230 | 138.00 |
| ERD | 9/10/2020 | REVIEW EMAIL FROM GROTENHUIS ON SETTING UP A CONFERENCE CALL, REVIEW SCHEDULE AND REPLY TO EMAIL | 0.1 | 375 | 37.50 |
| ERD | 9/14/2020 | REVIEW TWO SETS OF EMAILS AND CORRESPONDENCE RECEIVED FROM TRUSTEE ON ASSET FINDER AND FUNDS RECEIVED FROM WARRIOR MET FROM CVS, REVIEW HIS CALCULATION OF BALANCE DUE WARRIOR MET AND RESPOND TO TRUSTEE'S EMAIL | 0.2 | 375 | 75.00 |
| ERD | 9/17/2020 | REVIEW EMAIL FROM TRUSTEE ON BANK INTEREST BEING PAID (.1) UPDATE SPREADSHEET FOR CASH ACTIVITY OVER LAST 3 MONTHS, SEND EMAIL TO KENDALL RE: ADDITIONAL INFORMATION NEEDED (.3) | 0.4 | 375 | 150.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|--------|
| ERD | 9/18/2020 | FINISH UPDATING CURRENT YEAR SOURCES AND SPREADSHEET, USES AND SEND KENDALL EMAIL RE: INFORMATION NEEDED ON MISSING DESCRIPTIONS (.2) CONVERSATION WITH DAN GROTENHUIS AND HIS PARTNER TO ANSWER MORE DETAILED QUESTIONS ON TAX SETTLEMENT, SALE TRANSACTIONS, CLAIMS FILED IN THE CASE AND OTHER MATTERS THEY NEEDED ANSWERS ON (.5) | 0.7 | 375 | 262.50 |
| ERD | 9/22/2020 | CONVERSATION WITH TRUSTEE RE: MY CONVERSATION WITH GROTENHUIS LAST WEEK AND WHAT I BELIEVE WILL HAPPEN | 0.1 | 375 | 37.50 |
| ERD | 9/23/2020 | READ AND RESPOND TO EMAIL FROM PORTERFIELD RE: ASSISTANCE NEEDED ON UNCLAIMED PROPERTY, FORWARD EMAIL TO HOLLINGSHEAD EXPLAINING ASSISTANCE IS NEEDED FOR HIM AND THAT WARRIOR MET WILL GET 90% OF RECOVERY (.2) REVIEW EMAIL FROM PORTERFIELD RE: RDS (.1) | 0.3 | 375 | 112.50 |
| ERD | 9/24/2020 | REVIEW EMAIL FROM PORTERFIELD RE: SCHEDULING A CALL ON TUESDAY WITH WARRIOR MET, CHECK SCHEDULE AND RESPOND TO SAME (.1) CONVERSATION WITH DAN GROTENHUIS RE: WHAT REFUND SIZE THEY BELIEVE MAY BE OUT THERE, UPCOMING STATUTE AND POSSIBLY HOW TO APPROACH, MY CALL NEXT WEEK WITH WARRIOR MET AND DISCUSS HOW TO PROCEED (.2) | 0.3 | 375 | 112.50 |
| ERD | 9/26/2020 | REVIEW EMAIL FROM HOLLINGSHEAD ON INFORMATION LOCATED TO DATE ON UNCLAIMED PROPERTY, PRINT TO PDF AND EMAIL SAME TO PORTERFIELD WITH AN UPDATE | 0.2 | 375 | 75.00 |
| ERD | 9/30/2020 | CONVERSATION WITH TRUSTEE RE: WORKERS COMPENSATION MEDIATION SETTLEMENT AND TIMELINE | 0.1 | 375 | 37.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|-----------|---|------|------|--------|
| ERD | 10/6/2020 | REVIEW EMAILS FROM HALL AND PORTERFIELD ON NOL AND TAX ASSETS AND REPLY TO HALL EMAIL (.2) CONVERSATION WITH HALL AND WARRIOR MET TAX COUNSEL TO DISCUSS NOL'S (.4) REVIEW TAX RETURN FILED, LOCATE LATEST NOL SCHEDULE, SCAN TO PDF AND EMAIL TO HALL WITH MY UNDERSTANDING OF WHAT GROTENHUIS THINKS (.2) REVIEW APPLICATION FOR COUNSEL TO TRY AND RECOVER FUEL SURCHARGES (.1) CONVERSATION WITH DAN GROTENHUIS RE: UPCOMING STATUTE AND NEED TO MAKE A DECISION (.2) LEAVE VM, SEND EMAIL AND TEXT TO MIKE HALL RE: NEEDING TO TALK TODAY IF POSSIBLE (.1) CONVERSATION WITH HALL RE: POTENTIAL RECOVERIES, ABILITY TO UNDERSTAND ISSUES BEFORE HIS FIRM PROCEEDS AND NEED TO SET UP CONFERENCE CALL (.2) SEND EMAILS TO GROTENHUIS, HALL AND PORTERFIELD RE: TRYING TO SET UP A CONFERENCE CALL TOMORROW MORNING (.1) | 1.5 | 375 | 562.50 |
| ERD | 10/7/2020 | PARTICIPATE IN CONFERENCE CALL WITH PORTERFIELD, GROTENHUIS, HALL AND HOLLINGSHEAD RE: POTENTIAL TAX ASSETS THAT COULD BE RECOVERED (.4) REVIEW PROPOSED CONTINGENCY AGREEMENT, SEND EMAIL TO PORTERFIELD AND LEAVE VOICE MAIL RE: MY ONLY QUESTION ON SAME (.3) REVIEW DRAFT OF EMPLOYMENT APPLICATION FOR GROTENHUIS AND REPLY TO HUMPHREYS AS TO ME HAVING NO PROPOSED CHANGES (.1) | 0.8 | 375 | 300.00 |
| ERD | 10/8/2020 | REVIEW VARIOUS EMAILS ON EMPLOYMENT OF GROTENHUIS, REVIEW APPLICATIONS, REVISED AGREEMENT GROTENHUIS WANTED AND RESPOND WITH COMMENTS (.4) REVIEW EMAILS RE: ADDITIONAL CHANGES REQUESTED BY GROTENHUIS (.1) | 0.5 | 375 | 187.50 |
| ERD | 10/9/2020 | REVIEW EMAIL FROM HALL RE: WARRIOR MET NOT WANTING TO PARTICIPATE WITH ASSET RECOVERY AND OBJECTIONS IF IT EFFECTS ANY OF THEIR NOL'S (.1) CONVERSATION WITH PORTERFIELD RE: GROTENHUIS AGREEMENT, WORKERS COMPENSATION AGREEMENT, STATUS OF CARDEM AND COAL ORDER LITIGATION, NEED TO POSSIBLY MODIFY PARTICIPATION AGREEMENT WITH WARRIOR MET AND MY NEED TO PREPARE A CALCULATION SHOWING WHERE WE ARE UNDER THE REVENUE SHARING AGREEMENT WITH WARRIOR MET (.5) REVIEW EMAIL FROM BRUCE BUEDER TO HALL RE: TAX ASSET RECOVERY PROPOSAL (.1) | 0.7 | 375 | 262.50 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|------------|---|------|------|--------|
| ERD | 10/12/2020 | REVIEW EMAILS FROM PORTERFIELD AND HALL (DIFFERENT SUBJECTS) (.1) READ AND REPLY TO EMAIL FROM HOLLINGSHEAD RE: NEED TO TALK ON POSSIBLE ASSET RECOVERY (.1) | 0.2 | 375 | 75.00 |
| ERD | 10/13/2020 | CONVERSATION WITH JONATHAN HOLLINGSHEAD RE: SPECIFIC ISSUES TO GO OVER RE: POTENTIAL TAX CARRYBACK CLAIM, GO THROUGH CLIENT DETAIL, CASH ACTIVITY FOR THE PERIOD 3/31/16 THROUGH 2/22/17 AND DISCUSS BANK ACTIVITY POST CONVERSION (.5) READ EMAIL FROM HUMPHRIES RE: CHANGES TO EMPLOYMENT APPLICATION (.1) CONVERSATION WITH THOMAS HUMPHRIES RE: NEED TO HOLD OFF ON APPLICATION, MY CONVERSATION WITH HOLLINGSHEAD AND DISCUSS HOW TO HANDLE (.2) DRAFT AND SEND EMAIL TO HUMPHRIES, HALL AND PORTERFIELD RE: FINDINGS AND SUGGESTION OF A CONFERENCE CALL (.1) CONVERSATION WITH HUMPHRIES THEN CONFERENCE CALL WITH HUMPHRIES AND TRUSTEE RE: HOW TO HANDLE POTENTIAL ASSET PURCHASE AGREEMENT AND NEED TO STOP THE PROCESS BASED ON WARRIOR MET'S LATEST POSITION (.4) READ AND REVIEW EMAIL FROM HALL, THEN FOLLOW UP EMAIL FROM HUMPHRIES (.1) REVIEW MOTION TO EMPLOY (.2) READ ADDITIONAL EMAILS FROM HUMPH+E120RIES AND HALL ON MOTION TO EMPLOY TO BE FILED (.1) | 1.7 | 375 | 637.50 |
| ERD | 10/14/2020 | READ 14 EMAILS FROM EITHER THOMAS HUMPHRIES, BRUCE BUEDER OR MIKE HALL RE: EMPLOYMENT APPLICATION AND AMENDED TAX RETURN TO BE FILED, REVIEW SEVERAL ATTACHMENTS AND AMENDED INCOME TAX RETURN AND RESPOND TO SAME AS NEEDED | 0.8 | 375 | 300.00 |

| NAME | DATE | DESCRIPTION | TIME | RATE | AMOUNT |
|------|------------|---|------|------|----------|
| ERD | 10/15/2020 | REVIEW SEPTEMBER BANK STATEMENTS RECEIVED FROM KELLY, UPDATE 2020 SCHEDULE SHOWING CURRENT MONTH ACTIVITY AND ADDITIONAL INFORMATION KELLY SENT SINCE LAST RECONCILIATION, LOOK AT CURRENT YEAR TAXABLE INCOME, QUANTIFY BALANCE DUE WARRIOR MET FOR SMALLER DEPOSITS, PREPARE SCHEDULE SHOWING BALANCE DUE WARRIOR MET AND EMAIL SAME TO TRUSTEE (.5) READ AND RESPOND TO EMAIL FROM HUMPHRIES ON AMENDED FEDERAL INCOME TAX RETURNS THEN READ, REVIEW TAX RETURN AND REPLY TO EMAIL FROM KENDELL RE: SAME (.2) REVIEW EMAIL FROM KIRK BARNETT RE: HISTORICAL TAX FILING INFORMATION NEEDED ON CARDEM, REVIEW TAX RETURNS FOR 2013-2016 TO CONFIRM CARDEM INCLUSION, RESPOND TO EMAIL RESPONDING TO ALL QUESTIONS ASKED (.9) | 1.6 | 375 | 600.00 |
| ERD | 10/20/2020 | REVIEW RR ANTITRUST LAWSUIT RECEIVED FROM PORTERFIELD (.2) CALL AND LEAVE VOICEMAIL THEN ALSO SEND EMAIL TO PORTERFIELD RE: REQUEST FOR INFORMATION ON CARDEM (.1) CONVERSATION WITH PORTERFIELD RE: CARDEM ISSUES AND WHAT ADDITIONAL WORK NEEDS TO BE DONE TO RESPOND TO INQUIRES THEN DISCUSS WARRIOR MET AGREEMENTS AND MY NEED FOR MODIFIED AGREEMENTS BEFORE I CAN DO CALCULATIONS AND DISCUSS HOW TO PROCEED (.3) | 0.6 | 375 | 225.00 |
| ERD | 10/21/2020 | READ AND REPLY TO EMAIL FROM PORTERFIELD ON CARDEM DISCOVERY (.1) CONVERSATION WITH TRUSTEE RE: VARIOUS LITIGATION MATTERS STATUS AND NEED FOR CONFERENCE CALL FOR SAME (.1) | 0.2 | 375 | 75.00 |
| ERD | 10/29/2020 | PRINT OFF AND REVIEW HEARING NOTICE ON GENERAL REINSURANCE LITIGATION (.1) PRINT OFF AND REVIEW STATEMENT OF FURTHER SUPPORT FILED WITH THE COURT FOR THE EMPLOYMENT OF IRG (.2) | 0.3 | 375 | 112.50 |
| ERD | VARIOUS | REVIEW AND REVISE TIME ENTRIES AND PREPARATION OF FEE APPLICATION | 2.9 | 375 | 1,087.50 |
| ERD | VARIOUS | REVIEW AND REVISE TIME ENTRIES AND PREPARATION OF FEE APPLICATION | 1.5 | NOT | CHARGED |
| JDW | VARIOUS | ASSISTING ERD IN PREPARING FEE APPLICATION | 4.6 | 100 | 460.00 |

NEW WEI, INC.
BILLING DETAILS
11/18/19-10/31/20

APPENDIX E

| <u>NAME</u> | <u>DATE</u> | <u>DESCRIPTION</u> | <u>TIME</u> | <u>RATE</u> | <u>AMOUNT</u> |
|-------------|-------------|--|-------------|-------------|------------------|
| ALC | VARIOUS | ASSISTING ERD IN PREPARING FEE APPLICATION | 1.0 | 105 | 105.00 |
| TOTAL TIME | | | <u>93.7</u> | | <u>28,427.00</u> |

APPENDIX F

NEW WEI, Inc.

FEE APPLICATION (11/16/19-10/31/20)

| <u>EXPENSES</u> | <u>AMOUNT</u> |
|--|-------------------------|
| SUMMARY OF EXPENSES | |
| COMPUTER TAX FILING CHARGES | 69.30 |
| 530 COPIES MADE AT 25 CENTS PER PAGE RELATED TO TAX RETURN PREPARATION | 132.50 |
| 554 PAGES AT 25 CENTS PER PAGE DOWNLOADED FROM PACER | 138.50 |
| POSTAGE | <u>3.60</u> |
| TOTAL EXPENSES | <u>\$ 343.90</u> |

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

| | | |
|----------------------|---|------------------------------------|
| IN RE: |) | |
| NEW WEI, INC. |) | BANKRUPTCY NO. 15-02741-TOM |
| |) | |
| |) | |
| DEBTOR |) | |

STATEMENT REQUIRED BY BANKRUPTCY RULE 2016

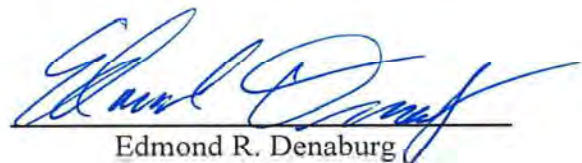
COMES NOW Edmond R. Denaburg, who files this statement in support of the Application for Fees by Accountant in the above-styled case.

Applicant has not received any payments for services rendered in this case for the period from November 16, 2019 through October 31, 2020.

Applicant has been promised payment for services to be rendered in this case only in such amount as may be allowed by this Court upon application submitted by Applicant.

The source of the compensation, which has been promised, was to be from funds of the bankruptcy estate as an administrative expense. No previously received compensation has been shared with any other person or entity, nor does any agreement exist between Applicant and any other person or entity for the sharing of compensation to be received for services rendered in connection with this case.

DATED this the 25th day of November, 2020.


Edmond R. Denaburg


PRINCIPAL:

CHRISTIAN & DENABURG, PC
CERTIFIED PUBLIC ACCOUNTANTS
2649 ROCKY RIDGE LANE
BIRMINGHAM, ALABAMA 35216
(205) 967-8901

VERIFICATION

I have read the above and forgoing Application. As required by Federal Bankruptcy Rule of Procedure 2014(a) and in accordance with Federal Bankruptcy Rule of Procedure 9011(b) and Title 28 U.S.C. § 1746, I declare under penalty of perjury that the statements there made with reference to me and my professional associates are true and correct.

Dated this the 25th day of November, 2020.



Edmond R. Denaburg
Applicant

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing on the following by US mail, email or electronically through CM/ECF system on or before November 25, 2020.

Served Via US mail:

The Honorable Tamara O. Mitchell
Robert S. Vance Federal Building
1800 Fifth Avenue North
Birmingham, AL 35203

Email or Electronically Through CM/ECF:

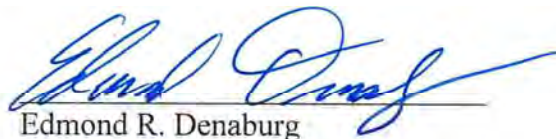
Jon A. Dudeck, Esquire
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Andre' M. Toffel

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New WEI, LLC

C/O Jay Bender
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Edmond R. Denaburg
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