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Marsha Coghlan

*Irish Law Advisor for Debtors  
and Debtors In Possession*

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

-----X	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., et al.,	:	
	:	(Jointly Administered)
Debtors. <sup>1</sup>	:	
-----X	:	

**NOTICE OF FILING OF AMENDED SECOND INTERIM  
AND FINAL FEE APPLICATION OF A&L GOODBODY, AS IRISH  
LAW ADVISOR FOR DEBTORS AND DEBTORS IN POSSESSION,  
FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT FOR ACTUAL  
AND NECESSARY EXPENSES INCURRED DURING (I) THE SECOND  
INTERIM PERIOD OF APRIL 1, 2019 THROUGH AND INCLUDING  
AUGUST 9, 2019 AND (II) THE FINAL COMPENSATION PERIOD  
OF NOVEMBER 25, 2018 THROUGH AND INCLUDING AUGUST 9, 2019**

PLEASE TAKE NOTICE that on November 25, 2018, Waypoint Leasing Holdings Ltd. and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”), each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (collectively, the “**Chapter 11 Cases**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”).

<sup>1</sup> A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, is annexed hereto as **Exhibit A**.



**PLEASE TAKE FURTHER NOTICE** that on September 23, 2019, the Debtors filed the *Second Interim and Final Application of A&L Goodbody, as Irish Law Advisor for Debtors and Debtors in Possession, for Allowance of Compensation for Professional Services Rendered and Reimbursement for Actual and Necessary Expenses Incurred from April 1, 2019 Through and Including August 9, 2019* [ECF No. 962] (the “**Initial Fee Application**”).

**PLEASE TAKE FURTHER NOTICE** that attached hereto as **Exhibit B** is the *Amended Second Interim and Final Fee Application Of A&L Goodbody, as Irish Law Advisor For Debtors and Debtors In Possession, for Allowance of Compensation for Professional Services Rendered and Reimbursement for Actual and Necessary Expenses Incurred During (I) the Second Interim Period of April 1, 2019 Through and Including August 9, 2019 and (II) the Final Compensation Period of November 25, 2018 Through and Including August 9, 2019* (the “**Amended Fee Application**”), which replaces and supersedes the Initial Fee Application. The Amended Fee Application incorporates changes to the Initial Fee Application previously filed with the Court to reflect the full length of the Final Compensation Period (as defined herein) and accompanying changes.

**PLEASE TAKE FURTHER NOTICE** that attached hereto as **Exhibit C** is a redline of the Amended Fee Application marked against the Initial Fee Application previously filed with the Court.

Dated: September 24, 2019  
New York, New York

/s/ Marsha Coghlan

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Marsha Coghlan  
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Facsimile: 649 212 96

*Irish Law Advisor for Debtors  
and Debtors In Possession*

**Exhibit A**

**Debtors**

<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>	<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>
Waypoint Leasing Holdings Ltd.	2899	MSN 760682 Trust	N/A
Waypoint Leasing (Luxembourg) S.à r.l.	7041	Waypoint 2916 Business Trust	N/A
Waypoint Leasing (Ireland) Limited	6600	MSN 920062 Trust	N/A
Waypoint Asset Co 10 Limited	2503	MSN 920125 Trust	N/A
MSN 2826 Trust	N/A	MSN 9229 AS	7652
MSN 2879 Trust	N/A	Waypoint Asset Co 3A Limited	6687
Waypoint Asset Co 11 Limited	3073	MSN 41371 Trust	N/A
MSN 2905 Trust	N/A	Waypoint Asset Euro 1A Limited	9804
Waypoint Asset Co 14 Limited	1585	Waypoint Asset Co 1K Limited	2087
Waypoint Asset Co 15 Limited	1776	MSN 4469 Trust	N/A
Waypoint Asset Co 3 Limited	3471	MSN 6655 Trust	N/A
AE Helicopter (5) Limited	N/A	Waypoint Leasing (Luxembourg) Euro S.à r.l.	8928
AE Helicopter (6) Limited	N/A	Waypoint Asset Co 1A Limited	1208
MSN 31141 Trust	N/A	Waypoint Leasing Labuan 1A Limited	2299
MSN 31492 Trust	N/A	Waypoint Asset Co 1C Limited	0827
MSN 36458 Trust	N/A	Waypoint Asset Co 1D Limited	7018
MSN 760543 Trust	N/A	Waypoint Asset Co 1F Limited	6345
MSN 760551 Trust	N/A	Waypoint Asset Co 1G Limited	6494
MSN 760581 Trust	N/A	Waypoint Asset Co 1H Limited	7349
MSN 760628 Trust	N/A	Waypoint Asset Co 1J Limited	7729
MSN 760631 Trust	N/A	MSN 20159 Trust	N/A

MSN 6658 Trust	N/A	Waypoint Asset Funding 6 LLC	4964
Waypoint 760626 Business Trust	N/A	Waypoint Asset Co 7 Limited	9689
MSN 7152 Trust	N/A	Waypoint Asset Euro 7A Limited	2406
MSN 7172 Trust	N/A	Waypoint Asset Co 8 Limited	2532
Waypoint Asset Funding 3 LLC	4960	MSN 31041 Trust	N/A
Waypoint Asset Malta Ltd	5348	MSN 31203 Trust	N/A
Waypoint Leasing Labuan 3A Limited	8120	MSN 31578 Trust	N/A
Waypoint Leasing UK 3A Limited	0702	MSN 760617 Trust	N/A
Waypoint Asset Co 4 Limited	0301	MSN 760624 Trust	N/A
Waypoint Asset Co 5 Limited	7128	MSN 760626 Trust	N/A
Waypoint Leasing Services LLC	8965	MSN 760765 Trust	N/A
MSN 14786 Trust	N/A	MSN 920063 Trust	N/A
MSN 2047 Trust	N/A	MSN 920112 Trust	N/A
MSN 2057 Trust	N/A	Waypoint 206 Trust	N/A
Waypoint Asset Co 5B Limited	2242	Waypoint 407 Trust	N/A
Waypoint Leasing UK 5A Limited	1970	Waypoint Asset Euro 1B Limited	3512
Waypoint Asset Co 6 Limited	8790	Waypoint Asset Euro 1C Limited	1060
MSN 31042 Trust	N/A	MSN 20012 Trust	N/A
MSN 31295 Trust	N/A	MSN 20022 Trust	N/A
MSN 31308 Trust	N/A	MSN 20025 Trust	N/A
MSN 920119 Trust	N/A	MSN 920113 Trust	N/A
Waypoint Asset Funding 8 LLC	4776	Waypoint Asset Co Germany Limited	5557
Waypoint Leasing UK 8A Limited	2906	MSN 31046 Trust	N/A
Waypoint Leasing US 8A LLC	8080	MSN 41511 Trust	N/A
Waypoint Asset Company Number 1 (Ireland) Limited	6861	MSN 760608 Trust	N/A

Waypoint Asset Euro 1D Limited	1360	MSN 89007 Trust	N/A
Waypoint Asset Co 1L Limited	2360	MSN 920141 Trust	N/A
Waypoint Asset Co 1M Limited	5855	MSN 920152 Trust	N/A
Waypoint Asset Co 1N Limited	3701	MSN 920153 Trust	N/A
Waypoint Asset Euro 1G Limited	4786	MSN 920273 Trust	N/A
Waypoint Asset Funding 1 LLC	7392	MSN 920281 Trust	N/A
Waypoint Leasing UK 1B Limited	0592	MSN 9205 Trust	N/A
Waypoint Leasing UK 1C Limited	0840	MSN 9229 Trust	N/A
Waypoint Asset Company Number 2 (Ireland) Limited	7847	Waypoint Asset Funding 2 LLC	7783

**EXHIBIT B**

**Amended Fee Application**



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HOLDINGS LTD., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors. <sup>1</sup>	:	
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**SUMMARY SHEET TO AMENDED SECOND  
INTERIM AND FINAL FEE APPLICATION OF A&L  
GOODBODY, AS IRISH LAW ADVISOR FOR DEBTORS AND  
DEBTORS IN POSSESSION, FOR ALLOWANCE OF COMPENSATION  
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT  
FOR ACTUAL AND NECESSARY EXPENSES INCURRED DURING (I) THE  
SECOND INTERIM PERIOD OF APRIL 1, 2019 THROUGH AND INCLUDING  
AUGUST 9, 2019 AND (II) THE FINAL COMPENSATION PERIOD OF  
NOVEMBER 25, 2018 THROUGH AND INCLUDING AUGUST 9, 2019**

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<sup>1</sup> A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, is annexed hereto as **Exhibit A**.

SUMMARY COVER SHEET

Total compensation sought this second interim period	\$73,379.00
Total expenses sought this second interim period	\$3,589.67
Final period compensation	\$532,611
Final period expenses	\$84,663.64
Petition date	November 25, 2018
Retention date	November 25, 2018
Date of order approving employment	January 9, 2019
Total compensation approved by Interim Compensation Order to date	\$457,469.85
Total expenses approved by Interim Compensation Order to date	\$81,073.97
Total allowed compensation and expenses paid to date	\$557,009.93 <sup>2</sup>
Blended rate in this second interim application for all solicitors	\$454.77
Blended rate in this second interim application for all timekeepers	\$328.95
Compensation sought and already paid pursuant to an Interim Compensation Order but not yet allowed	\$60,703.86
Expenses sought and already paid pursuant to an Interim Compensation Order but not yet allowed	\$2,908.89
Number of professionals included in this interim period	14
Number of professionals included in this final period	22
If applicable, positive difference between fees budgeted and compensation sought for this period	None
Number of professionals billing fewer than 15 hours to the case during this interim period	10
Number of professionals billing fewer than 15 hours to the case during this final period	13
Are any rates higher than those approved or disclosed at retention?	No

<sup>2</sup> €506,454.48 allowed compensation and expenses paid to date converted at a rate of €1 to \$1.10 U.S. Dollars for illustrative purposes.

**SUMMARY OF FIRST INTERIM FEE APPLICATION**

Date Filed and ECF No.	Period Covered	Total Compensation and Expenses Incurred for Period Covered		Total Amount Previously Requested with Prior Monthly Fee Statement		Total Amount Paid to Date		Holdback Fees Requested
		Fees	Expenses	Fees (@80%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	Fees (@20%)
02/06/2019 ECF No. 360	11/25/2018- 12/31/2018	\$113,188.63	\$14,743.21	\$90,550.90	\$14,743.21	\$90,550.90	\$14,743.21	\$22,637.73
03/05/2019 ECF No. 499	01/01/2019- 01/31/2019	\$99,497.37	\$13,105.46	\$79,597.90	\$13,105.46	\$79,597.90	\$13,105.46	\$19,899.47
04/03/2019 ECF No. 684	02/01/2019- 02/28/2019	\$137,045.39	\$6,659.03	\$109,636.32	\$6,659.03	\$109,636.32	\$6,659.03	\$27,409.07
05/02/2019 ECF No. 746	03/01/2019- 03/31/2019	\$109,500.90	\$46,566.27	\$87,600.72	\$46,566.27	\$87,600.72	\$46,566.27	\$21,900.18
<b>Total:</b>		<b>\$459,232.29<sup>1</sup></b>	<b>\$81,073.97</b>	<b>\$367,385.84</b>	<b>\$81,073.97</b>	<b>\$367,385.84</b>	<b>\$81,073.97</b>	<b>\$91,846.45</b>

<sup>1</sup> In response to informal objections that the U.S. Trustee raised with respect to its application, A&L Goodbody agreed to reduce its fees from \$459,232.29 by \$1,762.44 to \$457,469.85

**SUMMARY OF SECOND INTERIM FEE APPLICATION**

Date Filed and ECF No.	Period Covered	Total Compensation and Expenses Incurred for Period Covered		Total Amount Previously Requested with Prior Monthly Fee Statement		Total Amount Paid to Date		Holdback Fees Requested
		Fees (with 10% discount applied) <sup>2</sup>	Expenses	Fees (@80%)	Expenses (@100%)	Fees (@80%)	Expenses (@100%)	Fees (@20%)
06/03/2019 ECF No. 815	04/01/2019 – 04/30/2019	\$19,571.29	\$1,511.76	\$15,657.03	\$1,511.76	\$15,657.03	\$1,511.76	\$3,914.26
07/03/2019 ECF No. 855	05/01/2019 – 05/31/2019	\$19,309.05	\$1,397.13	\$15,447.24	\$1,397.13	\$15,447.24	\$1,397.13	\$3,861.81
08/02/2019 ECF No. 897	06/01/2019 – 06/30/2019	\$10,005.98	\$589.30	\$10,005.98	\$589.30	\$0	\$0	\$2,001.20
09/03/2019 ECF No. 937	07/01/2019 – 07/30/2019	\$13,781.76	\$62.77	\$11,024.96	\$62.77	\$0	\$0	\$2,756.24
09/23/2019 ECF No. 960	08/01/2019 – 08/09/2019	\$10,710.90	\$28.71	\$8,568.65	\$3,589.67	\$0	\$0	\$2,141.92
<b>Total:</b>		<b>\$73,379.00</b>	<b>\$ 3,589.67</b>	<b>\$60,703.86</b>	<b>\$7,150.63</b>	<b>\$31,104.27</b>	<b>\$2,908.89</b>	<b>\$14,675.43</b>

Summary of Any Objections to Monthly Fee Statements: None

Compensation Sought in This Application Not Yet Paid: \$14,675.43

<sup>2</sup> Total fees without 10% discount applied amount to \$81,531.49

**COMPENSATION BY PROFESSIONAL FOR THE SECOND INTERIM PERIOD**

The solicitors who rendered professional services in these chapter 11 cases during the Compensation Period are:

NAME OF PROFESSIONAL	POSITION	DEPARTMENT	YEAR ADMITTED	HOURLY BILLING RATE (€)	HOURLY BILLING RATE (\$)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$)³
Coghlán, Marsha	Partner	Restructuring & Insolvency	2001	480	537.71	33.80	18,174.66
Hosty, Berni	Partner	Corporate	2005	480	527.42	26.50	13,976.73
O'Brien, Marie	Partner	Banking	2005	480	538.50	3.60	1,938.59
O'Beirne, Amelia	Partner	Tax	2008	480	532.80	6.80	3,623.04
Ahern, Stephen	Associate	Restructuring & Insolvency	2014	350	456.50	2.60	1,186.90
O'Dea, Aifric	Associate	Employment	2015	350	368.46	3.70	1,363.30
Malone, Aoife	Associate	Corporate	2013	415	466.95	5.40	2,521.52
McGinley, Cian	Associate	Corporate	2014	350	391.80	0.60	235.08
Mulhern, Keith	Associate	Banking	2015	350	392.82	3.00	1,178.47
Kennedy, Andrew	Associate	Corporate	2015	350	388.93	32.90	12,795.70
Ryan, Thomas	Associate	Restructuring & Insolvency	2014	350	395.00	20.30	8,018.62
Flanagan, Sarah	Solicitor	Banking	2016	315	352.63	11.70	4,125.73
Murray, Carl	Solicitor	Corporate	2018	260	291.06	1.00	291.06
Gallagher, Kate	Solicitor	Corporate	2017	260	288.60	2.10	606.06
<b>Total:</b>						<b>154.00</b>	<b>70,035.04</b>
<b>10% Discount⁴</b>							<b>7,003.50</b>
<b>Total Fees Less 10% Discount</b>							<b>63,031.54</b>

<sup>3</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the total compensation was calculated by adding up the total compensation for each timekeeper as calculated in each Monthly Fee Statement. To this end, the hourly billing rate in U.S. dollars was calculated to reflect this total compensation in U.S. dollars.

<sup>4</sup> As specified in its Engagement Letter with the Debtors, A&L Goodbody has agreed to afford the Debtors a discount of 10% on hourly rates.

The paraprofessionals and other non-legal staff who rendered services during the Second Interim Period are:

NAME	DEPARTMENT	HOURLY BILLING RATE (€)	HOURLY BILLING RATE (\$)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$)
Sinclair, Aisling	Banking	110	122.45	9.06	1,109.40
Bell, Conor	Trainee Solicitors	110	121.44	7.70	935.11
Duggan, Anna	Trainee Solicitors	110	121.37	5.30	643.28
Macloingsigh , Siobhan	Trainee Solicitors	110	122.83	53.60	6,583.75
O'Connor, Aoife	Trainee Solicitors	110	122.10	2.40	293.04
Eman, Awan	Trainee Solicitors	110	121.00	1.70	205.70
Ryan, Cian	Trainee Solicitors	110	122.72	7.70	944.95
Forde, Daniel	Paralegal	110	122.10	1.40	170.94
Doyle, Clara	Legal Review Analyst	110	122.10	5.00	610.50
<b>Total:</b>				<b>93.86</b>	<b>11,496.71</b>
<b>10% Discount</b>					<b>1,149.67</b>
<b>Total Fees Less 10% Discount</b>					<b>10,347.04</b>

The total fees for the Second Interim Period are:

PROFESSIONALS	BLENDED RATE (€)	BLENDED RATE (\$)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$)
Partners	480.00	532.80	70.7	37,713.02
Associates	350.00	388.50	68.50	27,298.93
Solicitors	315.00	349.65	11.70	4,125.73
Newly Qualified Solicitors	260.00	288.60	3.10	894.66
Paraprofessionals and Other Non-Legal Staff	110.00	122.10	93.86	11,460.31
<b>Blended Attorney Rate</b>		<b>454.77</b>		
<b>Blended Timekeepers Rate</b>		<b>328.95</b>		
<b>Total Fees Incurred</b> (23 total professionals, paraprofessionals, and other non-legal staff):			<b>247.86</b>	<b>81,531.49</b>
<b>10% Discount</b>				<b>8,153.15</b>
<b>Total Fees Less 10% Discount</b>				<b>73,379.00</b>

**COMPENSATION BY PROFESSIONALS FOR THE FINAL COMPENSATION  
PERIOD**

The solicitors who rendered professional services in these chapter 11 cases during the Final Compensation Period are:

NAME OF PROFESSIONAL	POSITION	DEPARTMENT	YEAR ADMITTED	HOURLY BILLING RATE (€)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$) <sup>5</sup>
Maher, Peter	Partner	Tax	1989	480	1.90	1,048.80
Coghlan, Marsha	Partner	Restructuring & Insolvency	2001	480	215.70	118,098.66
Hosty, Berni	Partner	Corporate	2005	480	154	83,689.05
O'Brien, Marie	Partner	Banking	2005	480	105.40	57,833.15
O'Beirne, Amelia	Partner	Tax	2008	480	7	3,731.52
Doyle, Michael	Partner	Employment	2010	480	8.60	4,713.60
Comerford, Chris	Partner	Corporate	2011	480	4.70	2,571.84
Ahern, Stephen	Associate	Restructuring & Insolvency	2014	350	2.60	1,186.90
Fitzgerald, David	Associate	Property	2012	350	21.30	9,993.61
Ahern, Ciaran	Associate	Corporate	2014	350	6.60	2,633.40
O'Dea, Aifric	Associate	Employment	2015	350	3.70	1,363.30
Malone, Aoife	Associate	Corporate	2013	415	7.90	3,695.84
McGinley, Cian	Associate	Corporate	2014	350	8.70	3,438.63
Mulhern, Keith	Associate	Banking	2015	350	170.80	68,025.32
Kennedy, Andrew	Associate	Corporate	2015	350	196.70	78,082.82
Ryan, Thomas	Associate	Restructuring & Insolvency	2014	350	20.30	8,018.62
Flanagan, Sarah	Solicitor	Banking	2016	315	164.40	58,927.54
Murray, Carl	Solicitor	Corporate	2018	260	18.20	5,344.42
Gardiner, Karen	Solicitor	Restructuring & Insolvency	2018	260	4.10	1,204.58
Costello, Daniel	Solicitor	Banking	2018	260	6.30	1,867.32
Gallagher, Kate	Solicitor	Corporate	2017	260	2.10	606.06
O'Neill, Patrick	Solicitor	Employment	2018	260	5.20	1,541.28
<b>Total:</b>					<b>1,136.2</b>	<b>517,616.26</b>
<b>10% Discount<sup>6</sup></b>						<b>51,761.63</b>

<sup>5</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the total compensation was calculated by adding up the total compensation for each timekeeper as calculated in each Monthly Fee Statement. To this end, the hourly billing rate in U.S. dollars was calculated to reflect this total compensation in U.S. dollars.

<sup>6</sup> As specified in its Engagement Letter with the Debtors, A&L Goodbody has agreed to afford the Debtors a discount of 10% on hourly rates.



<b>Total Fees Less 10% Discount</b>	<b>465,854.63</b>
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The paraprofessionals and other non-legal staff who rendered services during the Final Compensation Period are:

NAME	DEPARTMENT	HOURLY BILLING RATE (€)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$)
Deeleman, Ivor	Banking	150	7.5	1,284
Mahon, Aoife	Restructuring & Insolvency	125	0.70	100.36
Sinclair, Aisling	Banking	110	186.96	23,345.35
Bell, Conor	Trainee Solicitors	110	7.70	935.11
Duggan, Anna	Trainee Solicitors	110	5.30	643.28
Macloingsigh, Siobhan	Trainee Solicitors	110	53.60	6,583.75
O'Connor, Aoife	Trainee Solicitors	110	2.40	293.04
Eman, Awan	Trainee Solicitors	110	247.5	30,969.40
Ryan, Cian	Trainee Solicitors	110	7.70	944.95
Crilly, Laura	Trainee Solicitors	110	0.30	37.62
Gallen, Shane	Trainee Solicitors	110	3.40	425.48
Guerin, Emma	Trainee Solicitors	110	0.80	101.20
Hanna, Adam	Trainee Solicitors	110	1.10	136.73
Kerin, Enda	Trainee Solicitors	110	0.60	75.9
Kirkpatrick, Emma	Trainee Solicitors	110	17.90	2,245.54
Maginn, Conor	Trainee Solicitors	110	0.55	63.25
McMahon, Kate	Trainee Solicitors	110	1.20	151.80
Ni Neill, Eanna	Trainee Solicitors	110	0.80	100.30
O'Fiachain, Barry	Trainee Solicitors	110	30.90	3,873.10
Forde, Daniel	Paralegal	110	1.40	170.94
Doyle, Clara	Legal Review Analyst	110	5.00	610.50
Gunning, Sean	CO-Op Job Placement	110	2.80	348.04
Pyke, Brendan	CO-Op Job Placement	110	4.40	546.92
Trant, Niamh	CO-Op Job Placement	110	1.50	186.45
<b>Total:</b>			<b>592.01</b>	<b>74,173</b>
<b>10% Discount</b>				<b>7,417.3</b>
<b>Total Fees Less 10% Discount</b>				<b>66,756</b>

The total fees for the Final Compensation Period are:

PROFESSIONALS	BLENDED RATE (€)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$)
Partners	480.00	497	271,686.62
Associates	350.00	438	176,438.44
Solicitors	315.00	202	69,491.20
Paraprofessionals and Other Non-Legal Staff	110.00	591	74,173.30
<b>Total Fees Incurred</b> (46 total professionals, paraprofessionals, and other non-legal staff):		<b>1,728</b>	<b>591,789</b>
<b>10% Discount</b>			<b>59,178</b>
<b>Total Fees Less 10% Discount</b>			<b>532,611</b>

COMPENSATION BY PROJECT CATEGORY FOR THE SECOND INTERIM PERIOD

TASK CODE	PROJECT CATEGORY	TOTAL HOURS BILLED	AMOUNT
001	Irish insolvency and restructuring advices	125.70	\$35,849.06
002	Irish corporate law advices	77.80	\$29,688.60
003	Irish banking and aviation advices including in relation to the Debtor-in-Possession financing	33.86	\$11,007.49
005	Irish employment advices	3.70	\$1,363.30
006	Irish tax advices	6.80	\$3,623.04
<b>Total:</b>		<b>247.86</b>	<b>\$81,531.49</b>

COMPENSATION BY PROJECT CATEGORY FOR THE FINAL COMPENSATION  
PERIOD

TASK CODE	PROJECT CATEGORY	TOTAL HOURS BILLED	AMOUNT
001	Irish insolvency and restructuring advices	320	\$ 138,037.62
002	Irish corporate law advices	418.8	\$ 182,965.20
003	Irish banking and aviation advices including in relation to the Debtor-in-Possession financing	944.16	\$ 249,940.27
004	Irish property advices	21.30	\$ 9,993.61
005	Irish employment advices	14.7	\$ 6,072.58
006	Irish tax advices	9.2	\$ 4,780.32
<b>Total:</b>			<b>\$ 591,789.60</b>

EXPENSE SUMMARY FOR THE SECOND INTERIM PERIOD

EXPENSE CATEGORY	AMOUNT
Apostille/Notarial fee	\$ N/A
Department of Foreign Affairs	\$ 761.23
Courier fees	\$ 120.95
International Registry Fees	\$ 2,104.25
Legislation Fees	\$ N/A
Photocopying	\$ 603.24
Travelling expenses	\$ N/A
Company Office Fees	\$ N/A
Aviation Search Fees	\$N/A
Company Seals	\$ N/A
<b>Total:</b>	<b>\$ 3,589.67</b>

EXPENSE SUMMARY FOR THE FINAL COMPENSATION PERIOD

EXPENSE CATEGORY	AMOUNT
Apostille/Notarial fee	\$ 113.00
Department of Foreign Affairs	\$ 1,891.23
Courier fees	\$ 485.61
International Registry Fees	\$ 76,070.11
Legislation Fees	\$ 558.92
Photocopying	\$ 2,546
Travelling expenses	\$ 152.72
Company Office Fees	\$ 1,732.80
Aviation Search Fees	\$1,055.94
Company Seals	\$ 57.31
<b>Total:</b>	<b>\$ 84,663.64</b>

A&L GOODBODY  
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Facsimile: 649 212 96  
Marsha Coghlan

*Irish Law Advisor for Debtors  
and Debtors In Possession*

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

-----X		
	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors. <sup>9</sup>	:	
-----X		

**AMENDED SECOND INTERIM AND FINAL FEE  
APPLICATION OF A&L GOODBODY, AS IRISH LAW  
ADVISOR FOR DEBTORS AND DEBTORS IN POSSESSION,  
FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT FOR ACTUAL  
AND NECESSARY EXPENSES INCURRED DURING (I) THE SECOND  
INTERIM PERIOD OF APRIL 1, 2019 THROUGH AND INCLUDING  
AUGUST 9, 2019 AND (II) THE FINAL COMPENSATION PERIOD  
OF NOVEMBER 25, 2018 THROUGH AND INCLUDING AUGUST 9, 2019**

TO THE HONORABLE STUART M. BERNSTEIN,  
UNITED STATES BANKRUPTCY JUDGE:

A&L Goodbody Solicitors (“**A&L Goodbody**”), Irish law advisor for Waypoint Leasing Holdings Ltd. and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”, and after the Effective Date (as defined herein), the

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<sup>9</sup> A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, is annexed hereto as **Exhibit A**.

"**Liquidating Debtors**") in the above-captioned chapter 11 cases (collectively, the "**Chapter 11 Cases**"), respectfully represent as follows in support of this application (the "**Application**"):

**Relief Requested**

1. By this Application, pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "**Bankruptcy Code**"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the "**Local Rules**"), A&L Goodbody requests allowance of compensation for professional services performed by A&L Goodbody and for reimbursement of actual and necessary expenses incurred during the period commencing (a) April 1, 2019 through and including August 9, 2019 (the "**Second Interim Period**") and (b) November 25, 2018 through and including August 9, 2019 (the "**Final Compensation Period**", and together with the Second Interim Period, the "**Compensation Periods**").

**Jurisdiction**

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

**Background**

3. On November 25, 2018 (the "**Petition Date**"), the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these Chapter 11 Cases.



4. The Debtors' Chapter 11 Cases have been jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b).

5. On July 31, 2019, the Court entered an order (the "**Confirmation Order**") [ECF No. 893] confirming the Debtors' *Third Amended Chapter 11 Plan of Liquidation of Waypoint Leasing Holdings Ltd. and Its Affiliated Debtors* [ECF No. 871] (the "**Plan**"). The effective date of the Plan occurred on August 9, 2019 (the "**Effective Date**").

6. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these Chapter 11 Cases is set forth in the Declaration of Todd K. Wolynski Pursuant to L. Bankr. R. 1007-2 (the "**Wolynski Declaration**") [ECF No.14] and the Declaration of Robert A. Del Genio in Support of First Day Motions and Applications [ECF No. 15] (the "**Del Genio Declaration**" and, together with the Wolynski Declaration, the "**First Day Declarations**"), Declaration, the "First Day Declarations"), which are incorporated herein by reference.

7. The Debtors have advised A&L Goodbody that, through the Effective Date, all quarterly fees due to the U.S. Trustee have been paid and all monthly operating reports have been filed.

#### **The Debtors' Retention of A&L Goodbody**

8. A&L Goodbody has served as Irish law advisors to the Debtors (and now the liquidating Debtors) since the Petition Date. The Court approved the Debtors' application to retain and employ A&L Goodbody as their Irish law advisors [ECF No. 214] (the "**Retention Application**") by order, dated January 9, 2019 [ECF No. 221] (the "**Retention Order**"). The Retention Order authorizes the Debtors to compensate and reimburse A&L Goodbody in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Guidelines (defined below). The Retention Order also authorizes the Debtors to compensate

A&L Goodbody for services rendered and to reimburse A&L Goodbody for its reasonable and necessary expenses incurred, at A&L Goodbody's normal hourly rates and disbursement policies, subject to application to this Court. The Retention Order authorizes A&L Goodbody to:

- Review of documents to be entered into by the Debtors from an Irish law perspective;
- Drafting, reviewing and assisting with corporate approvals for the Debtors in connection with transactions and actions to be undertaken by the Debtors;
- Advising the Debtors as to Irish corporate governance matters (including cross border insolvency matters);
- Assisting with Irish conditions precedent and conditions subsequent documents for the Debtors including any post completion and compliance filings required in Ireland; and
- Advising as Cape Town Convention counsel including making registrations on the International Registry and running Priority Searches.

9. On August 7, 2019, this Court entered an order granting A&L Goodbody's first application for interim allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred from November 25, 2018 through and including March 31, 2019 [ECF No. 910] (the “**First Interim Fee Application**”).

10. On September 23, 2019, the Debtors filed the *Second Interim and Final Application of A&L Goodbody, as Irish Law Advisor for Debtors and Debtors in Possession, for Allowance of Compensation for Professional Services Rendered and Reimbursement for Actual and Necessary Expenses Incurred from April 1, 2019 Through and Including August 9, 2019* [ECF No. 962] (the “**Initial Fee Application**”). This Application replaces and supersedes the Initial Fee Application and incorporates changes to the Initial Fee Application previously filed with the Court to reflect the full length of the Final Compensation Period and accompanying changes.

**Summary of Professional Compensation  
and Reimbursement of Expenses Requested**<sup>10</sup>

11. During the Compensation Period, A&L Goodbody staffed solicitors from all of the firm's departments and numerous practice areas to assist in the efficient administration of the Debtors and their estates. A&L Goodbody seeks allowance of compensation for professional services performed (i) during the Second Interim Period in the amount of \$73,379.00 and (ii) during the Final Compensation Period in the amount of \$532,611. A&L Goodbody also seeks allowance of expenses incurred in connection with the rendition of such services (i) during the Second Interim Period in the amount of \$3,589.67 and (ii) during the Final Compensation Period in the amount of \$84,663.64. During the Second Interim Period, A&L Goodbody solicitors, paraprofessionals, and other non-legal staff expended a total of 247.86 hours in connection with the necessary services performed. During the Final Compensation Period, A&L Goodbody solicitors, paraprofessionals, and other non-legal staff expended a total of 1,728.21 hours in connection with the necessary services performed.

12. There is no agreement or understanding between A&L Goodbody and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases. During the Compensation Period, A&L Goodbody received no payment or promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application (other than the Debtors in accordance with the Interim Compensation Order).

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<sup>10</sup> This Application has been prepared in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Order Pursuant to 11 U.S.C. §§ 105(a), and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (ECF No. 250) (the "**Interim Compensation Order**"), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases pursuant to Local Rule 2016-1(a) (as updated June 17, 2013) (the "**Local Guidelines**"), and the U.S. 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, effective November 1, 2013 (the "**UST Guidelines**," and, together with the Local Guidelines, the "**Fee Guidelines**").

13. The Debtors have not paid A&L Goodbody a retainer for professional services to be performed and expenses to be incurred in connection with its representation of the Debtors and in preparation of the Debtors seeking relief under chapter 11.

14. The fees charged by A&L Goodbody in these cases are billed in accordance with A&L Goodbody's existing billing rates and procedures in effect during the Compensation Periods. The rates A&L Goodbody charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases generally are the same rates A&L Goodbody charges for professional and paraprofessional services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy cases in a competitive national legal market.

15. A&L Goodbody consistently monitors its charges and expenses before and after the submission of monthly fee statements for possible errors or charges that should be reduced.

16. Annexed hereto as **Exhibit B** is a certification regarding compliance with the Fee Guidelines.

17. The attached summary sheet contains a schedule of A&L Goodbody professionals, paraprofessionals, and other non-legal staff who have performed services for the Debtors during the Compensation Periods, the capacity in which each individual is employed by A&L Goodbody, the department in which each individual practices, the hourly billing rate charged by A&L Goodbody for services performed by such individuals, the year in which each solicitor was first licensed to practice law, where applicable, and the aggregate number of hours expended in this matter and fees billed therefore.

18. The attached summary sheet also contains a summary of A&L Goodbody's time records billed during the Compensation Periods using project categories hereinafter described. A&L Goodbody maintains computerized records of the time spent by all A&L Goodbody solicitors and paraprofessionals in connection with the prosecution of these chapter 11 cases. Details have been filed on the docket with A&L Goodbody's monthly fee statements and furnished to the Debtors, the Court, and the U.S. Trustee in the format specified by the Fee Guidelines.

19. The summary sheet also contains schedules specifying the categories of expenses for which A&L Goodbody is seeking reimbursement and the total amount for each such expense category incurred during the Compensation Periods. Itemized schedules of all such expenses have been filed on the docket with A&L Goodbody's monthly fee statements, provided to the Debtors, the Court, and the U.S. Trustee.

20. Annexed hereto as **Exhibit C** is a summary and comparison of the aggregate blended hourly rates billed by A&L Goodbody's Dublin timekeepers to nonbankruptcy matters during the preceding 12-month period ending August 31, 2019 and the blended hourly rates billed to the Debtors during the Second Interim Period. The hourly rates were calculated from euros to U.S. dollars based on a conversion rate of €1 = \$1.11, which was the average of the conversion rates used in the monthly fee statements covered by the Final Compensation Period.

21. A&L Goodbody reserves the right to request additional compensation for the Compensation Period to the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Periods.

**Summary of Services Performed by  
A&L Goodbody During the Second Interim Period**

22. The following is a summary of some of the significant professional services rendered by A&L Goodbody during the Second Interim Period, organized in accordance with A&L Goodbody's internal system of task codes.

a. Irish insolvency and restructuring advices (Task Code 001)

Fees: \$35,849.06; Total Hours: 125.70

- Review of several queries on write offs across a number of individual entities from an Irish law perspective;
- Providing advice on issues relevant to the proposed wind down on the group and by way of follow up having met with the directors of the various entities; and
- Review of Irish law queries on audited accounts.

b. Irish corporate law advices (Task Code 002)

Fees: 29,688.60; Total Hours: 77.80

- Analysis of available precedents in respect of insolvent companies undertaking cross border merger;
- Analysis on intercompany funding;
- Review and amendment to the Articles and Bye Laws of WLIL for governance changes;
- Work on the appointment and resignation of certain directors on the boards of certain Irish entities; and
- Review of form of directors resolution for Irish debtors to approve Chapter 11 plan and disclosure schedule.

c. Irish banking and aviation advices including in relation to the Debtor-in-Possession financing (Task Code 003)

Fees: \$11,007.49; Total Hours: 33.86

- Arranging for IDERA Revocation to be submitted on correct headed paper;
- Work on IDERA revocation and IR filings;
- Review and supervision regarding IDERA revocation MSN 920150;

d. Irish employment advices (Task Code 005)

Fees: \$1,363.30; Total Hours: 3.70

- Review of employment contracts and director fees.

e. Irish tax advices (Task Code 006):

Fees: \$3,623.04 Total Hours: 6.80

- Review of key documents; and
- Analysis of Irish tax status.

23. The foregoing professional services performed by A&L Goodbody were necessary and appropriate to the administration of the Debtors' Chapter 11 Cases and were in the best interests of the Debtors and other parties in interest. Compensation for such services as requested is commensurate with the complexity, importance, and nature of the issues and tasks involved. The professional services were performed expeditiously and efficiently.

24. The professional services performed by A&L Goodbody on behalf of the Debtors during the Second Interim Period required an aggregate expenditure of 247.86 hours by A&L Goodbody's timekeepers. Of the aggregate time expended, 70.7 recorded hours were expended by partners of A&L Goodbody, 68.50 recorded hours were expended by associates, 14.8 recorded hours were expended by solicitors and 93.86 recorded hours were expended by paraprofessionals and other non-legal staff at A&L Goodbody.

25. During the Second Interim Period, A&L Goodbody billed the Debtors for time expended by solicitors based on hourly rates ranging from \$288.60 - \$538.50 per hour for solicitors, associates and partners of A&L Goodbody. Allowance of compensation in the amount requested would result in a blended hourly billing rate of approximately \$454.77 (based on 154.00 recorded hours for solicitors at A&L Goodbody's agreed billing rates in effect at the time of the performance of services).

**Summary of Services Performed by  
A&L Goodbody During the Final Compensation Period**

26. During the course of the Final Compensation Period and as set forth in greater detail above and in A&L Goodbody's First Interim Fee Application, A&L Goodbody

provided extensive services to the Debtors necessary to the administration and success of the Chapter 11 Cases.

27. The professional services performed by A&L Goodbody on behalf of the Debtors during the Final Compensation Period required an aggregate expenditure of more than 1,728 hours by A&L Goodbody's partners, associates, solicitors, paraprofessionals, and other non-legal staff. Of the aggregate time expended, 497 recorded hours were expended by partners of A&L Goodbody, 438 recorded hours were expended by associates, 202 recorded hours were expended by solicitors and 591 recorded hours were expended by paraprofessionals and other non-legal staff at A&L Goodbody.

28. During the Final Compensation Period, A&L Goodbody billed the Debtors for time expended by attorneys based on hourly rates ranging from \$288.60 to \$538.50 per hour.

29. The professional services performed by A&L Goodbody during the Final Compensation Period were necessary and appropriate for the successful administration of the Debtors' Chapter 11 Cases and were in the best interests of the Debtors, their creditors, and other parties-in-interest. Compensation for such services as requested is commensurate with the complexity, importance, and nature of the issues and tasks involved.

**Actual and Necessary Disbursements of A&L Goodbody**

30. A&L Goodbody disbursed (i) \$3,589.67 as expenses incurred in providing professional services during the Second Interim Period and (ii) \$84,663.64 during the Final Compensation Period. These expenses are reasonable and necessary and were essential to the overall administration of these chapter 11 cases.

31. With respect to black-and-white photocopying expenses, in compliance with the Fee Guidelines and Local Rule 2016-1, A&L Goodbody charges all of its clients \$0.17



per page.<sup>11</sup> These charges are intended to cover A&L Goodbody's direct operating costs, which costs are not incorporated into the A&L Goodbody hourly billing rates. Only clients who actually use services of the types set forth in the summary sheet are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services. The amount of the standard photocopying charge is intended to allow A&L Goodbody to cover the related expenses of its photocopying service. A determination of the actual expenses per page for photocopying, however, is dependent on both the volume of copies and the total expenses attributable to photocopying on an annual basis.

**The Requested Compensation Should Be Allowed**

32. 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 to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;

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<sup>11</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the conversion rate used for this Application is an average of the four conversion rates used in the four fee statements filed for this Compensation Period. The conversion rate, therefore, is €1 = \$1.14.

(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.

*Id.* § 330(a)(3).

33. A&L Goodbody submits that the professional services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary and appropriate for the orderly administration of the Debtors' chapter 11 estates. The professional services performed by A&L Goodbody preserved and protected the value of the Debtors' assets for the benefit of all parties-in-interest.

34. The compensation requested herein is reasonable under the applicable standards. Approval of the compensation for professional services and reimbursement of expenses sought herein is warranted. A&L Goodbody respectfully requests that the Court grant the Application.

35. In sum, the services rendered by A&L Goodbody were necessary and beneficial to the Debtors' estates and were consistently performed commensurate with the types of issues in these Chapter 11 Cases and in accordance with applicable deadlines and time considerations. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

**Notice**

36. Notice of this Motion has been provided to parties-in-interest in accordance with the *Final Order Pursuant to 11 U.S.C. §§ 105(a) and Fed. R. Bankr. P.1015(c), 2002(m,) and 9007 Implementing Certain Notice and Case Management Procedures* [ECF No. 155] and the Interim Compensation Order. The Debtors submit that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

37. No previous request for the relief sought herein has been made by A&L Goodbody to this or any other Court.

**Conclusion**

38. A&L Goodbody respectfully requests that the Court (i) award (a) interim allowance of A&L Goodbody's compensation for professional services rendered during the Second Interim Period in the amount of \$76,968.67, consisting of \$73,379 in fees incurred and \$3,589.67 in actual and necessary expenses incurred during the Second Interim Period and (b) final allowance of A&L Goodbody's compensation for professional services rendered during the Final Compensation Period in the amount of \$617,274.64, which consists of \$532,611 of fees and \$84,663.64 of actual and necessary expenses incurred during the Final Compensation Period, and that such allowance be without prejudice to A&L Goodbody's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application, (ii) direct payment by the Debtors of the difference between the amounts allowed and any amounts previously paid by the Debtors pursuant to the Interim Compensation Order, and (iii) grant such other and further relief as is just.

Dated: September 24, 2019  
Dublin, Ireland

/s/ Marsha Coghlan  
Marsha Coghlan  
**A&L GOODBODY**  
**IFSC**  
25-28 North Wall Quay  
Dublin 1 D01 H104  
Telephone: +353 1 649 2000  
Facsimile: 649 212 96

*Irish Law Advisor for Debtors  
and Debtors In Possession*

**Exhibit A**

**Debtors**

<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>	<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>
Waypoint Leasing Holdings Ltd.	2899	MSN 760682 Trust	N/A
Waypoint Leasing (Luxembourg) S.à r.l.	7041	Waypoint 2916 Business Trust	N/A
Waypoint Leasing (Ireland) Limited	6600	MSN 920062 Trust	N/A
Waypoint Asset Co 10 Limited	2503	MSN 920125 Trust	N/A
MSN 2826 Trust	N/A	MSN 9229 AS	7652
MSN 2879 Trust	N/A	Waypoint Asset Co 3A Limited	6687
Waypoint Asset Co 11 Limited	3073	MSN 41371 Trust	N/A
MSN 2905 Trust	N/A	Waypoint Asset Euro 1A Limited	9804
Waypoint Asset Co 14 Limited	1585	Waypoint Asset Co 1K Limited	2087
Waypoint Asset Co 15 Limited	1776	MSN 4469 Trust	N/A
Waypoint Asset Co 3 Limited	3471	MSN 6655 Trust	N/A
AE Helicopter (5) Limited	N/A	Waypoint Leasing (Luxembourg) Euro S.à r.l.	8928
AE Helicopter (6) Limited	N/A	Waypoint Asset Co 1A Limited	1208
MSN 31141 Trust	N/A	Waypoint Leasing Labuan 1A Limited	2299
MSN 31492 Trust	N/A	Waypoint Asset Co 1C Limited	0827
MSN 36458 Trust	N/A	Waypoint Asset Co 1D Limited	7018
MSN 760543 Trust	N/A	Waypoint Asset Co 1F Limited	6345
MSN 760551 Trust	N/A	Waypoint Asset Co 1G Limited	6494
MSN 760581 Trust	N/A	Waypoint Asset Co 1H Limited	7349
MSN 760628 Trust	N/A	Waypoint Asset Co 1J Limited	7729

MSN 760631 Trust	N/A	MSN 20159 Trust	N/A
MSN 6658 Trust	N/A	Waypoint Asset Funding 6 LLC	4964
Waypoint 760626 Business Trust	N/A	Waypoint Asset Co 7 Limited	9689
MSN 7152 Trust	N/A	Waypoint Asset Euro 7A Limited	2406
MSN 7172 Trust	N/A	Waypoint Asset Co 8 Limited	2532
Waypoint Asset Funding 3 LLC	4960	MSN 31041 Trust	N/A
Waypoint Asset Malta Ltd	5348	MSN 31203 Trust	N/A
Waypoint Leasing Labuan 3A Limited	8120	MSN 31578 Trust	N/A
Waypoint Leasing UK 3A Limited	0702	MSN 760617 Trust	N/A
Waypoint Asset Co 4 Limited	0301	MSN 760624 Trust	N/A
Waypoint Asset Co 5 Limited	7128	MSN 760626 Trust	N/A
Waypoint Leasing Services LLC	8965	MSN 760765 Trust	N/A
MSN 14786 Trust	N/A	MSN 920063 Trust	N/A
MSN 2047 Trust	N/A	MSN 920112 Trust	N/A
MSN 2057 Trust	N/A	Waypoint 206 Trust	N/A
Waypoint Asset Co 5B Limited	2242	Waypoint 407 Trust	N/A
Waypoint Leasing UK 5A Limited	1970	Waypoint Asset Euro 1B Limited	3512
Waypoint Asset Co 6 Limited	8790	Waypoint Asset Euro 1C Limited	1060
MSN 31042 Trust	N/A	MSN 20012 Trust	N/A
MSN 31295 Trust	N/A	MSN 20022 Trust	N/A
MSN 31308 Trust	N/A	MSN 20025 Trust	N/A
MSN 920119 Trust	N/A	MSN 920113 Trust	N/A
Waypoint Asset Funding 8 LLC	4776	Waypoint Asset Co Germany Limited	5557
Waypoint Leasing UK 8A Limited	2906	MSN 31046 Trust	N/A

Waypoint Leasing US 8A LLC	8080	MSN 41511 Trust	N/A
Waypoint Asset Company Number 1 (Ireland) Limited	6861	MSN 760608 Trust	N/A
Waypoint Asset Euro 1D Limited	1360	MSN 89007 Trust	N/A
Waypoint Asset Co 1L Limited	2360	MSN 920141 Trust	N/A
Waypoint Asset Co 1M Limited	5855	MSN 920152 Trust	N/A
Waypoint Asset Co 1N Limited	3701	MSN 920153 Trust	N/A
Waypoint Asset Euro 1G Limited	4786	MSN 920273 Trust	N/A
Waypoint Asset Funding 1 LLC	7392	MSN 920281 Trust	N/A
Waypoint Leasing UK 1B Limited	0592	MSN 9205 Trust	N/A
Waypoint Leasing UK 1C Limited	0840	MSN 9229 Trust	N/A
Waypoint Asset Company Number 2 (Ireland) Limited	7847	Waypoint Asset Funding 2 LLC	7783



**Exhibit B**  
**Certification**

A&L GOODBODY  
IFSC  
25-28 North Wall Quay  
Dublin 1 D01 H104  
Telephone: +353 1 649 2000  
Facsimile: 649 212 96  
Marsha Coghlan

*Irish Law Advisor for Debtors  
and Debtors In Possession*

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

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	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors. <sup>1</sup>	:	
-----	X	

**CERTIFICATION OF MARSHA COGHLAN  
IN SUPPORT OF AMENDED SECOND INTERIM  
AND FINAL FEE APPLICATION OF A&L GOODBODY, AS IRISH  
LAW ADVISOR FOR DEBTORS AND DEBTORS IN POSSESSION,  
FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT FOR ACTUAL  
AND NECESSARY EXPENSES INCURRED DURING (I) THE SECOND  
INTERIM PERIOD OF APRIL 1, 2019 THROUGH AND INCLUDING  
AUGUST 9, 2019 AND (II) THE FINAL COMPENSATION PERIOD  
OF NOVEMBER 25, 2018 THROUGH AND INCLUDING AUGUST 9, 2019**

I, Marsha Coghlan, hereby certify that:

1. I am a partner with the applicant firm, A&L Goodbody with responsibility for the chapter 11 cases of Waypoint Leasing Holdings Ltd. and certain of its affiliates, as debtors and debtors in possession (the “**Debtors**”), and compliance with the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation*

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<sup>1</sup> A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, is annexed hereto as Exhibit A.

*and Reimbursement of Expenses of Professionals* [ECF No. 250] (the “**Compensation Order**”), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases pursuant to Local Rule 2016-1(a) (as updated June 17, 2013) (the “**Local Guidelines**”), and the U.S. 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, effective November 1, 2013 (the “**U.S. Trustee Guidelines**,” and, together with the Local Guidelines, the “**Fee Guidelines**”).

2. This certification is made in connection with A&L Goodbody’s Application, dated September 24, 2019 for interim and final allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred during the period commencing (i) April 1, 2019 through and including August 9, 2019 (the “**Second Interim Period**”) and (ii) November 25, 2018 through and including August 9, 2019 (the “**Final Compensation Period**” and together with the Second Interim Period, the “**Compensation Periods**”) in accordance with the Fee Guidelines (the “**Application**”).

3. Pursuant to section 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 Local Guidelines;
- c. The fees and disbursements sought are billed at rates in accordance with those customarily charged by A&L Goodbody and generally accepted by A&L Goodbody’s clients; and
- d. In providing a reimbursable service, A&L Goodbody does not make a profit on that service, whether the service is performed by A&L Goodbody in-house or through a third party.

4. Pursuant to section B(2) of the Local Guidelines, and as required by the Interim Compensation Order, I certify that A&L Goodbody has complied with provisions

requiring it to provide for the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) and the Debtors with a statement of A&L Goodbody's fees and disbursements accrued during the previous month, although such statements were not always provided within the exact timetables set forth in the Interim Compensation Order.

5. Pursuant to section B(3) of the Local Guidelines, I certify that the Debtors and the U.S. Trustee are each being provided with a copy of the Application.

6. Exhibit C to the Application compares the blended hourly rate billed by solicitors and paralegals in A&L Goodbody's Dublin office for the previous 12 month period ending August 31, 2019 with the blended hourly rate billed by solicitors and paralegals to the Debtors in connection with their Chapter 11 Cases from April 1, 2019 through and including August 9, 2019. A&L Goodbody does not charge a premium for bankruptcy-related services as compared to other services.

7. Exhibit D shows a discussion of A&L Goodbody's staffing plan. A&L Goodbody discussed its rates, fees and staffing with the Debtors at outset of these cases and on an ongoing basis.

8. In accordance with the UST Guidelines, A&L Goodbody responds to the questions identified as follows:

Question 1: Did A&L Goodbody agree to any variations from, or alternatives to, A&L Goodbody's standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the Compensation Period? If so, please explain.

Answer: No.

Question 2: Are the fees sought in the Application higher by 10% or more as compared to the fees budgeted for the Compensation Period? If so, did A&L Goodbody discuss the reasons for the variation with the client?

Answer: No.

Question 3: Have any of the professionals included in the Application varied their hourly rate based on geographic location of the bankruptcy case?

Answer: No.

Question 4: Does the Application include time or fees related to reviewing or revising time records or preparing, reviewing or revising invoices? If so, please quantify by hours and fees.

Answer: Yes, 63.10 hours and €6,672 was spent on preparing the fee statements. A&L Goodbody are not seeking to recover this amount and the figures provided in this application are net of this amount.

Question 5: Does the Application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify hours and fees.

Answer: No.

Question 6: Does the Application include any rate increases since A&L Goodbody's retention in this case? If so, did the client review and approve those rate increases in advance? Did the client agree when retaining the law firm to accept all future rate increases?

Answer: No.

Dated: September 24, 2019  
Dublin, Ireland

/s/ Marsha Coghlan  
Marsha Coghlan

**Exhibit C**

Category of Timekeeper	Blended Hourly Rate		
	Billed by timekeepers in all domestic offices, excluding bankruptcy (€) <sup>13</sup>	Billed by timekeepers in all domestic offices, excluding bankruptcy <sup>14</sup> (\$)	Billed in this fee application (\$)
Partner	480.00	532.80	533.42
Associate (4-6 years since first admission)	350.00	388.50	398.52
Solicitor (2-4 years since first admission)	315.00	349.65	352.62
Solicitor (0-2 years since first admission)	260.00	288.60	289.39
Paraprofessionals and Other Non-Legal Staff	122.49 <sup>15</sup>	135.96	122.48
<b>All timekeepers aggregated</b>	<b>305.50</b>	<b>339.03</b>	<b>328.94</b>

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<sup>2</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the conversion rate used for this Application is an average of the four conversion rates used in the four fee statements filed for this Compensation Period. The conversion rate, therefore, is €1 = \$1.14.

<sup>3</sup> In accordance with 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, effective November 1, 2013, preceding year is a rolling 12 months year ending April 30, 2019; blended rates reflect work performed in all of the domestic offices, excluding all data from bankruptcy law matters.

<sup>4</sup> This rate is an average of the rate charged for Paraprofessionals and Other Non-Legal Staff.

**Exhibit D**

A&L Goodbody discussed solicitor staffing with the Debtors throughout the cases. Core teams of Restructuring & Insolvency, Banking, Corporate, Employment and Tax solicitors were supplemented by specialists and additional resources as necessary to meet client needs under the changing circumstances of these cases.

**EXHIBIT C**

**Redline**



A&L GOODBODY  
IFSC  
25-28 North Wall Quay  
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Telephone: +353 1 649 2000  
Facsimile: 649 212 96  
Marsha Coghlan

*Irish Law Advisor for Debtors  
and Debtors In Possession*

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

-----X	
In re	: Chapter 11
WAYPOINT LEASING	: Case No. 18-13648 (SMB)
HOLDINGS LTD., et al.,	: (Jointly Administered)
Debtors. <sup>1</sup>	:
-----X	

**SUMMARY SHEET TO AMENDED SECOND  
INTERIM AND FINAL FEE APPLICATION OF A&L  
GOODBODY, AS IRISH LAW ADVISOR FOR DEBTORS AND  
DEBTORS IN POSSESSION, FOR ALLOWANCE OF COMPENSATION  
FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT  
FOR ACTUAL AND NECESSARY EXPENSES INCURRED ~~FROM~~DURING (I)  
THE SECOND INTERIM PERIOD OF APRIL 1, 2019 THROUGH AND  
INCLUDING AUGUST 9, 2019 AND (II) THE FINAL COMPENSATION  
PERIOD OF NOVEMBER 25, 2018 THROUGH AND INCLUDING AUGUST 9,  
2019**

<sup>1</sup> A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, is annexed hereto as Exhibit A.

SUMMARY COVER SHEET ~~FOR THIS APPLICATION~~

Total compensation sought this <a href="#">second interim</a> period	\$73,379.00
Total expenses sought this <a href="#">second interim</a> period	\$3,589.67
<a href="#">Final period compensation</a>	<a href="#">\$532,611</a>
<a href="#">Final period expenses</a>	<a href="#">\$84,663.64</a>
Petition date	November 25, 2018
Retention date	<del>January 9</del> <a href="#">November 25, 2019</a>
Date of order approving employment	January 9, 2019
Total compensation approved by Interim Compensation Order to date	<del>\$0.00</del> <a href="#">457,469.85</a>
Total expenses approved by Interim Compensation Order to date	<del>\$0.00</del> <a href="#">81,073.97</a>
<del>Total allowed compensation paid to date</del>	<del>\$0.00</del>
Total allowed <a href="#">compensation and</a> expenses paid to date	<del>\$0.00</del> <a href="#">557,009.93</a> <sup>2</sup>
Blended rate in this <a href="#">second interim</a> application for all solicitors	\$454.77
Blended rate in this <a href="#">second interim</a> application for all timekeepers	\$328.95
Compensation sought and already paid pursuant to an Interim Compensation Order but not yet allowed	<del>\$73,379.00</del> <a href="#">60,703.86</a>
Expenses sought and already paid pursuant to an Interim Compensation Order but not yet allowed	<del>\$3,589.67</del> <a href="#">2,908.89</a>
Number of professionals included in this <del>application</del> <a href="#">interim period</a>	<del>23</del> <a href="#">14</a>
<a href="#">Number of professionals included in this final period</a>	<a href="#">22</a>
If applicable, positive difference between fees budgeted and compensation sought for this period	None
Number of professionals billing fewer than 15 hours to the case during this <a href="#">interim</a> period	<del>18</del> <a href="#">10</a>
<a href="#">Number of professionals billing fewer than 15 hours to the case during this final period</a>	<a href="#">13</a>
Are any rates higher than those approved or disclosed at retention?	No

<sup>2</sup> [€506,454.48 allowed compensation and expenses paid to date converted at a rate of €1 to \\$1.10 U.S. Dollars for illustrative purposes.](#)

**SUMMARY OF ~~PRIOR MONTHLY~~FIRST INTERIM FEE**  
**STATEMENTSAPPLICATION**

Date Filed and ECF No.	Period Covered	Total Compensation and Expenses Incurred for Period Covered		Total Amount Previously Requested with Prior Monthly Fee Statement		Total Amount Paid to Date		Holdba ck Fees Request ed
		<u>Fees</u>	<u>Expenses</u>	<u>Fees (@80%)</u>	<u>Expense s (@100 %)</u>	<u>Fees (@80%)</u>	<u>Expense s (@100 %)</u>	<u>Fees (@20% )</u>
<u>02/06/2019</u> <u>ECF No.</u> <u>360</u>	<u>11/25/201</u> <u>8-</u> <u>12/31/201</u> <u>8</u>	<u>\$113,188.63</u>	<u>\$14,743.21</u>	<u>\$90,550.90</u>	<u>\$14,743.</u> <u>21</u>	<u>\$90,550.9</u> <u>0</u>	<u>\$14,743.</u> <u>21</u>	<u>\$22,637.</u> <u>73</u>
<u>03/05/2019</u> <u>ECF No.</u> <u>499</u>	<u>01/01/201</u> <u>9-</u> <u>01/31/201</u> <u>9</u>	<u>\$99,497.37</u>	<u>\$13,105.46</u>	<u>\$79,597.90</u>	<u>\$13,105.</u> <u>46</u>	<u>\$79,597.9</u> <u>0</u>	<u>\$13,105.</u> <u>46</u>	<u>\$19,899.</u> <u>47</u>
<u>04/03/2019</u> <u>ECF No.</u> <u>684</u>	<u>02/01/201</u> <u>9-</u> <u>02/28/201</u> <u>9</u>	<u>\$137,045.39</u>	<u>\$6,659.03</u>	<u>\$109,636.32</u>	<u>\$6,659.0</u> <u>3</u>	<u>\$109,636.</u> <u>32</u>	<u>\$6,659.0</u> <u>3</u>	<u>\$27,409.</u> <u>07</u>
<u>05/02/2019</u> <u>ECF No.</u> <u>746</u>	<u>03/01/201</u> <u>9-</u> <u>03/31/201</u> <u>9</u>	<u>\$109,500.90</u>	<u>\$46,566.27</u>	<u>\$87,600.72</u>	<u>\$46,566.</u> <u>27</u>	<u>\$87,600.7</u> <u>2</u>	<u>\$46,566.</u> <u>27</u>	<u>\$21,900.</u> <u>18</u>
<b><u>Total:</u></b>		<b><u>\$459,232.29<sup>1</sup></u></b>	<b><u>\$81,073.97</u></b>	<b><u>\$367,385.84</u></b>	<b><u>\$81,073.</u></b> <b><u>97</u></b>	<b><u>\$367,385.</u></b> <b><u>84</u></b>	<b><u>\$81,073.</u></b> <b><u>97</u></b>	<b><u>\$91,846.</u></b> <b><u>45</u></b>

<sup>1</sup> In response to informal objections that the U.S. Trustee raised with respect to its application, A&L Goodbody agreed to reduce its fees from \$459,232.29 by \$1,762.44 to \$457,469.85

**SUMMARY OF SECOND INTERIM FEE APPLICATION**

<b><u>Date Filed and ECF No.</u></b>	<b><u>Period Covered</u></b>	<b><u>Total Compensation and Expenses Incurred for Period Covered</u></b>		<b><u>Total Amount Previously Requested with Prior Monthly Fee Statement</u></b>		<b><u>Total Amount Paid to Date</u></b>		<b><u>Holdba ck Fees Request ed</u></b>
		<b>Fees (with 10% discount applied)<sup>42</sup></b>	<b>Expenses</b>	<b>Fees (@80% )</b>	<b>Expense s (@100 %)</b>	<b>Fees (@80%)</b>	<b>Expense s (@100 %)</b>	<b>Fees (@20% )</b>
06/03/2019 ECF No. 815	<del>01/04/2019</del> - <del>30/04/2019</del> <u>04/01/2019</u> = <u>04/30/2019</u>	\$19,571.29	\$1,511.76	\$15,657.03	\$1,511.76	\$15,657.03	\$1,511.76	\$3,914.26
07/03/2019 ECF No. <del>0</del> 855	<del>01/05/2019</del> - <del>31/05/2019</del> <u>05/01/2019</u> = <u>05/31/2019</u>	\$19,309.05	\$1,397.13	\$15,447.24	\$1,397.13	\$15,447.24	\$1,397.13	\$3,861.81
08/02/2019 ECF No. <del>0</del> 897	<del>01/06/2019</del> - <del>30/06/2019</del> <u>06/01/2019</u> = <u>06/30/2019</u>	\$10,005.98	\$589.30	\$10,005.98	\$589.30	<del>\$10,005.98</del> <u>80</u>	<del>\$589.30</del> <u>0</u>	\$2,001.20
09/03/2019 ECF No. <del>0</del> 937	<del>01/07/2019</del> - <del>31/07/2019</del> <u>07/01/2019</u> = <u>07/30/2019</u>	\$13,781.76	\$62.77	\$11,024.96	\$62.77	<del>\$11,024.96</del> <u>60</u>	<del>\$62.77</del> <u>0</u>	\$2,756.24
<del>09/23/2019</del> ECF No. <u>960</u>	<del>01/08/2019</del> <del>09/08/2019</del> <u>08/01/2019</u> = <u>08/09/2019</u>	\$10,710.90	<del>\$3,589.67</del> <u>28.71</u>	\$8,568.65	\$3,589.67	<del>\$8,568.65</del> <u>0</u>	<del>\$3,589.67</del> <u>70</u>	\$2,141.92

<sup>42</sup> Total fees without 10% discount applied amount to \$81,531.49

Total:		\$73,379.00	\$ <del>7,150.63</del> <u>3,589.67</u>	\$60,703. 86	\$7,150.6 3	<del>\$60,703.8</del> <u>631,104.2</u> <u>7</u>	<del>\$7,150.6</del> <u>32,908.8</u> <u>2</u>	\$14,675. 43
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Summary of Any Objections to Monthly Fee Statements: None

Compensation Sought in This Application Not Yet Paid: \$14,675.43

**COMPENSATION BY PROFESSIONAL FOR THE SECOND INTERIM PERIOD**

The solicitors who rendered professional services in these chapter 11 cases during the Compensation Period are:

NAME OF PROFESSIONAL	POSITION	DEPARTMENT	YEAR ADMITTED	HOURLY BILLING RATE (€)	HOURLY BILLING RATE (\$)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$) <sup>23</sup>
Coghlan, Marsha	Partner	Restructuring & Insolvency	2001	480	537.71	33.80	18,174.66
Hosty, Berni	Partner	Corporate	2005	480	527.42	26.50	13,976.73
O'Brien, Marie	Partner	Banking	2005	480	538.50	3.60	1,938.59
O'Beirne, Amelia	Partner	Tax	2008	480	532.80	6.80	3,623.04
Ahern, Stephen	Associate	Restructuring & Insolvency	<a href="#">2014</a>	350	456.50	2.60	1,186.90
O'Dea, Aifric	Associate	Employment	2015	350	368.46	3.70	1,363.30
Malone, Aoife	Associate	Corporate	2013	415	466.95	5.40	2,521.52
McGinley, Cian	Associate	Corporate	2014	350	391.80	0.60	235.08
Mulhern, Keith	Associate	Banking	2015	350	392.82	3.00	1,178.47
Kennedy, Andrew	Associate	Corporate	2015	350	388.93	32.90	12,795.70
Ryan, Thomas	Associate	Restructuring & Insolvency	2014	350	395.00	20.30	8,018.62
Flanagan, Sarah	Solicitor	Banking	2016	315	352.63	11.70	4,125.73
Murray, Carl	Solicitor	Corporate	2018	260	291.06	1.00	291.06
Gallagher, Kate	Solicitor	Corporate	2017	260	288.60	2.10	606.06
<b>Total:</b>						<b>154.00</b>	<b>70,035.04</b>
<b>10% Discount</b> <sup>34</sup>							<b>7,003.50</b>
<b>Total Fees Less 10% Discount</b>							<b>63,031.54</b>

<sup>23</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the total compensation was calculated by adding up the total compensation for each timekeeper as calculated in each Monthly Fee Statement. To this end, the hourly billing rate in U.S. dollars was calculated to reflect this total compensation in U.S. dollars.

<sup>34</sup> As specified in its Engagement Letter with the Debtors, A&L Goodbody has agreed to afford the Debtors a discount of 10% on hourly rates.

The paraprofessionals and other non-legal staff who rendered services during the  
~~Compensation~~Second Interim Period are:

NAME	DEPARTMENT	HOURLY BILLING RATE (€)	HOURLY BILLING RATE (\$)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$)
Sinclair, Aisling	Banking	110	122.45	9.06	1,109.40
Bell, Conor	Trainee Solicitors	110	121.44	7.70	935.11
Duggan, Anna	Trainee Solicitors	110	121.37	5.30	643.28
Macloingsigh , Siobhan	Trainee Solicitors	110	122.83	53.60	6,583.75
O'Connor, Aoife	Trainee Solicitors	110	122.10	2.40	293.04
Eman, Awan	Trainee Solicitors	110	121.00	1.70	205.70
Ryan, Cian	Trainee Solicitors	110	122.72	7.70	944.95
Forde, Daniel	Paralegal	110	122.10	1.40	170.94
Doyle, Clara	Legal Review Analyst	110	122.10	5.00	610.50
<b>Total:</b>				<b>93.86</b>	<b>11,496.71</b>
<b>10% Discount</b>					<b>1,149.67</b>
<b>Total Fees Less 10% Discount</b>					<b>10,347.04</b>

The total fees for the ~~Compensation~~Second Interim Period are:

PROFESSIONALS	BLENDED RATE (€)	BLENDED RATE (\$)	TOTAL HOURS BILLED	TOTAL COMPENSATION (\$)
Partners	480.00	532.80	70.7	37,713.02
Associates	350.00	388.50	68.50	27,298.93
Solicitors	315.00	349.65	11.70	4,125.73
Newly Qualified Solicitors	260.00	288.60	3.10	<del>897.12</del> <u>894.66</u>
Paraprofessionals and Other Non-Legal Staff	110.00	122.10	93.86	<del>11,496.69</del> <u>11,460.31</u>
<b>Blended Attorney Rate</b>		<b>454.77</b>		
<b>Blended Timekeepers Rate</b>		<b>328.95</b>		
<b>Total Fees Incurred</b> ( <del>3523</del> <u>3523</u> total professionals, paraprofessionals, and other non-legal staff):			<b>247.86</b>	<b>81,531.49</b>
<b>10% Discount</b>				<b>8,153.15</b>
<b>Total Fees Less 10% Discount</b>				<b>73,379.00</b>



**COMPENSATION BY PROFESSIONALS FOR THE FINAL COMPENSATION  
PERIOD**

The solicitors who rendered professional services in these chapter 11 cases during the Final Compensation Period are:

<b><u>NAME OF PROFESSIONAL</u></b>	<b><u>POSITION</u></b>	<b><u>DEPARTMENT</u></b>	<b><u>YEAR ADMITTED</u></b>	<b><u>HOURLY BILLING RATE (€)</u></b>	<b><u>TOTAL HOURS BILLED</u></b>	<b><u>TOTAL COMPENSATION (\$)<sup>5</sup></u></b>
<u>Maher, Peter</u>	<u>Partner</u>	<u>Tax</u>	<u>1989</u>	<u>480</u>	<u>1.90</u>	<u>1,048.80</u>
<u>Coghlan, Marsha</u>	<u>Partner</u>	<u>Restructuring &amp; Insolvency</u>	<u>2001</u>	<u>480</u>	<u>215.70</u>	<u>118,098.66</u>
<u>Hosty, Berni</u>	<u>Partner</u>	<u>Corporate</u>	<u>2005</u>	<u>480</u>	<u>154</u>	<u>83,689.05</u>
<u>O'Brien, Marie</u>	<u>Partner</u>	<u>Banking</u>	<u>2005</u>	<u>480</u>	<u>105.40</u>	<u>57,833.15</u>
<u>O'Beirne, Amelia</u>	<u>Partner</u>	<u>Tax</u>	<u>2008</u>	<u>480</u>	<u>7</u>	<u>3,731.52</u>
<u>Doyle, Michael</u>	<u>Partner</u>	<u>Employment</u>	<u>2010</u>	<u>480</u>	<u>8.60</u>	<u>4,713.60</u>
<u>Comerford, Chris</u>	<u>Partner</u>	<u>Corporate</u>	<u>2011</u>	<u>480</u>	<u>4.70</u>	<u>2,571.84</u>
<u>Ahern, Stephen</u>	<u>Associate</u>	<u>Restructuring &amp; Insolvency</u>	<u>2014</u>	<u>350</u>	<u>2.60</u>	<u>1,186.90</u>
<u>Fitzgerald, David</u>	<u>Associate</u>	<u>Property</u>	<u>2012</u>	<u>350</u>	<u>21.30</u>	<u>9,993.61</u>
<u>Ahern, Ciaran</u>	<u>Associate</u>	<u>Corporate</u>	<u>2014</u>	<u>350</u>	<u>6.60</u>	<u>2,633.40</u>
<u>O'Dea, Aifric</u>	<u>Associate</u>	<u>Employment</u>	<u>2015</u>	<u>350</u>	<u>3.70</u>	<u>1,363.30</u>
<u>Malone, Aoife</u>	<u>Associate</u>	<u>Corporate</u>	<u>2013</u>	<u>415</u>	<u>7.90</u>	<u>3,695.84</u>
<u>McGinley, Cian</u>	<u>Associate</u>	<u>Corporate</u>	<u>2014</u>	<u>350</u>	<u>8.70</u>	<u>3,438.63</u>
<u>Mulhern, Keith</u>	<u>Associate</u>	<u>Banking</u>	<u>2015</u>	<u>350</u>	<u>170.80</u>	<u>68,025.32</u>
<u>Kennedy, Andrew</u>	<u>Associate</u>	<u>Corporate</u>	<u>2015</u>	<u>350</u>	<u>196.70</u>	<u>78,082.82</u>
<u>Ryan, Thomas</u>	<u>Associate</u>	<u>Restructuring &amp; Insolvency</u>	<u>2014</u>	<u>350</u>	<u>20.30</u>	<u>8,018.62</u>
<u>Flanagan, Sarah</u>	<u>Solicitor</u>	<u>Banking</u>	<u>2016</u>	<u>315</u>	<u>164.40</u>	<u>58,927.54</u>
<u>Murray, Carl</u>	<u>Solicitor</u>	<u>Corporate</u>	<u>2018</u>	<u>260</u>	<u>18.20</u>	<u>5,344.42</u>
<u>Gardiner, Karen</u>	<u>Solicitor</u>	<u>Restructuring &amp; Insolvency</u>	<u>2018</u>	<u>260</u>	<u>4.10</u>	<u>1,204.58</u>
<u>Costello, Daniel</u>	<u>Solicitor</u>	<u>Banking</u>	<u>2018</u>	<u>260</u>	<u>6.30</u>	<u>1,867.32</u>
<u>Gallagher, Kate</u>	<u>Solicitor</u>	<u>Corporate</u>	<u>2017</u>	<u>260</u>	<u>2.10</u>	<u>606.06</u>
<u>O'Neill, Patrick</u>	<u>Solicitor</u>	<u>Employment</u>	<u>2018</u>	<u>260</u>	<u>5.20</u>	<u>1,541.28</u>
<b><u>Total:</u></b>					<b><u>1,136.2</u></b>	<b><u>517,616.26</u></b>
<b><u>10% Discount<sup>6</sup></u></b>						<b><u>51,761.63</u></b>
<b><u>Total Fees Less 10% Discount</u></b>						<b><u>465,854.63</u></b>

<sup>5</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the total compensation was calculated by adding up the total compensation for each timekeeper as calculated in each Monthly Fee Statement. To this end, the hourly billing rate in U.S. dollars was calculated to reflect this total compensation in U.S. dollars.

<sup>6</sup> As specified in its Engagement Letter with the Debtors, A&L Goodbody has agreed to afford the Debtors a discount of 10% on hourly rates.

The paraprofessionals and other non-legal staff who rendered services during the Final Compensation Period are:

<u>NAME</u>	<u>DEPARTMENT</u>	<u>HOURLY BILLING RATE (€)</u>	<u>TOTAL HOURS BILLED</u>	<u>TOTAL COMPENSATION (\$)</u>
<u>Deeleman, Ivor</u>	<u>Banking</u>	<u>150</u>	<u>7.5</u>	<u>1,284</u>
<u>Mahon, Aoife</u>	<u>Restructuring &amp; Insolvency</u>	<u>125</u>	<u>0.70</u>	<u>100.36</u>
<u>Sinclair, Aisling</u>	<u>Banking</u>	<u>110</u>	<u>186.96</u>	<u>23,345.35</u>
<u>Bell, Conor</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>7.70</u>	<u>935.11</u>
<u>Duggan, Anna</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>5.30</u>	<u>643.28</u>
<u>Macloingsigh, Siobhan</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>53.60</u>	<u>6,583.75</u>
<u>O'Connor, Aoife</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>2.40</u>	<u>293.04</u>
<u>Eman, Awan</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>247.5</u>	<u>30,969.40</u>
<u>Ryan, Cian</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>7.70</u>	<u>944.95</u>
<u>Crilly, Laura</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>0.30</u>	<u>37.62</u>
<u>Gallen, Shane</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>3.40</u>	<u>425.48</u>
<u>Guerin, Emma</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>0.80</u>	<u>101.20</u>
<u>Hanna, Adam</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>1.10</u>	<u>136.73</u>
<u>Kerin, Enda</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>0.60</u>	<u>75.9</u>
<u>Kirkpatrick, Emma</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>17.90</u>	<u>2,245.54</u>
<u>Maginn, Conor</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>0.55</u>	<u>63.25</u>
<u>McMahon, Kate</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>1.20</u>	<u>151.80</u>
<u>Ni Neill, Eanna</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>0.80</u>	<u>100.30</u>
<u>O'Fiachain, Barry</u>	<u>Trainee Solicitors</u>	<u>110</u>	<u>30.90</u>	<u>3,873.10</u>
<u>Forde, Daniel</u>	<u>Paralegal</u>	<u>110</u>	<u>1.40</u>	<u>170.94</u>
<u>Doyle, Clara</u>	<u>Legal Review Analyst</u>	<u>110</u>	<u>5.00</u>	<u>610.50</u>
<u>Gunning, Sean</u>	<u>CO-Op Job Placement</u>	<u>110</u>	<u>2.80</u>	<u>348.04</u>
<u>Pyke, Brendan</u>	<u>CO-Op Job Placement</u>	<u>110</u>	<u>4.40</u>	<u>546.92</u>
<u>Trant, Niamh</u>	<u>CO-Op Job Placement</u>	<u>110</u>	<u>1.50</u>	<u>186.45</u>
<b><u>Total:</u></b>			<b><u>592.01</u></b>	<b><u>74,173</u></b>
<b><u>10% Discount</u></b>				<b><u>7,417.3</u></b>
<b><u>Total Fees Less 10% Discount</u></b>				<b><u>66,756</u></b>

The total fees for the Final Compensation Period are:

<u>PROFESSIONALS</u>	<u>BLENDED RATE (€)</u>	<u>TOTAL HOURS BILLED</u>	<u>TOTAL COMPENSATION (\$)</u>
Partners	<u>480.00</u>	<u>497</u>	<u>271,686.62</u>
Associates	<u>350.00</u>	<u>438</u>	<u>176,438.44</u>
Solicitors	<u>315.00</u>	<u>202</u>	<u>69,491.20</u>
Paraprofessionals and Other Non-Legal Staff	<u>110.00</u>	<u>591</u>	<u>74,173.30</u>
<b><u>Total Fees Incurred (46 total professionals, paraprofessionals, and other non-legal staff):</u></b>		<b><u>1,728</u></b>	<b><u>591,789</u></b>
<b><u>10% Discount</u></b>			<b><u>59,178</u></b>
<b><u>Total Fees Less 10% Discount</u></b>			<b><u>532,611</u></b>

COMPENSATION BY PROJECT CATEGORY [FOR THE SECOND INTERIM PERIOD](#)

TASK CODE	PROJECT CATEGORY	TOTAL HOURS BILLED	AMOUNT
001	Irish insolvency and restructuring advices	125.70	\$35,849.06
002	Irish corporate law advices	77.80	\$29,688.60
003	Irish banking and aviation advices including in relation to the Debtor-in-Possession financing	33.86	\$11,007.49
005	Irish employment advices	3.70	\$1,363.30
006	Irish tax advices	6.80	\$3,623.04
<b>Total:</b>		<b>247.86</b>	<b>\$81,531.49</b>

COMPENSATION BY PROJECT CATEGORY FOR THE FINAL COMPENSATION  
PERIOD

<u>TASK CODE</u>	<u>PROJECT CATEGORY</u>	<u>TOTAL HOURS BILLED</u>	<u>AMOUNT</u>
<u>001</u>	<u>Irish insolvency and restructuring advices</u>	<u>320</u>	<u>\$ 138,037.62</u>
<u>002</u>	<u>Irish corporate law advices</u>	<u>418.8</u>	<u>\$ 182,965.20</u>
<u>003</u>	<u>Irish banking and aviation advices including in relation to the Debtor-in-Possession financing</u>	<u>944.16</u>	<u>\$ 249,940.27</u>
<u>004</u>	<u>Irish property advices</u>	<u>21.30</u>	<u>\$ 9,993.61</u>
<u>005</u>	<u>Irish employment advices</u>	<u>14.7</u>	<u>\$ 6,072.58</u>
<u>006</u>	<u>Irish tax advices</u>	<u>9.2</u>	<u>\$ 4,780.32</u>
<u>Total:</u>			<u>\$ 591,789.60</u>

EXPENSE SUMMARY [FOR THE SECOND INTERIM PERIOD](#)

EXPENSE CATEGORY	AMOUNT
Apostille/Notarial fee	\$ N/A
Department of Foreign Affairs	\$ 761.23
Courier fees	\$ 120.95
International Registry Fees	\$ 2,104.25
Legislation Fees	\$ N/A
Photocopying	\$ 603.24
Travelling expenses	\$ N/A
Company Office Fees	\$ N/A
Aviation Search Fees	\$N/A
Company Seals	\$ N/A
<b>Total:</b>	<b>\$ 3,589.67</b>

EXPENSE SUMMARY FOR THE FINAL COMPENSATION PERIOD

<u>EXPENSE CATEGORY</u>	<u>AMOUNT</u>
<u>Apostille/Notarial fee</u>	<u>\$ 113.00</u>
<u>Department of Foreign Affairs</u>	<u>\$ 1,891.23</u>
<u>Courier fees</u>	<u>\$ 485.61</u>
<u>International Registry Fees</u>	<u>\$ 76,070.11</u>
<u>Legislation Fees</u>	<u>\$ 558.92</u>
<u>Photocopying</u>	<u>\$ 2,546</u>
<u>Travelling expenses</u>	<u>\$ 152.72</u>
<u>Company Office Fees</u>	<u>\$ 1,732.80</u>
<u>Aviation Search Fees</u>	<u>\$1,055.94</u>
<u>Company Seals</u>	<u>\$ 57.31</u>
<u><b>Total:</b></u>	<u><b>\$ 84,663.64</b></u>

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Marsha Coghlan

*Irish Law Advisor for Debtors  
and Debtors In Possession*

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

-----X	
In re	: Chapter 11
WAYPOINT LEASING	: Case No. 18-13648 (SMB)
HOLDINGS LTD., et al.,	: (Jointly Administered)
Debtors. <sup>1</sup>	:
-----X	

**AMENDED SECOND INTERIM AND FINAL FEE**  
**SECOND** APPLICATION OF A&L GOODBODY, AS IRISH LAW  
ADVISOR FOR DEBTORS AND DEBTORS IN POSSESSION,  
FOR **INTERIM** ALLOWANCE OF COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT FOR ACTUAL  
AND NECESSARY EXPENSES INCURRED **DURING (I) THE SECOND**  
**INTERIM PERIOD OF APRIL 1, 2019 THROUGH AND INCLUDING**  
**AUGUST 9, 2019 AND (II) THE FINAL COMPENSATION PERIOD**  
**FROM** **OF NOVEMBER 25, 2018 THROUGH AND INCLUDING AUGUST 9, 2019**

TO THE HONORABLE STUART M. BERNSTEIN,  
UNITED STATES BANKRUPTCY JUDGE:

A&L Goodbody Solicitors (“**A&L Goodbody**”), Irish law advisor for Waypoint  
Leasing Holdings Ltd. and certain of its subsidiaries and affiliates, as debtors and debtors in  
possession (collectively, the “**Debtors**”, and after the Effective Date (as defined herein), the

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<sup>1</sup> A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, is  
annexed hereto as **Exhibit A**.



"Liquidating Debtors") in the above-captioned chapter 11 cases (collectively, the "**Chapter 11 Cases**"), respectfully represent as follows in support of this application (the "**Application**"):

### **Relief Requested**

1. By this Application, pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "**Bankruptcy Code**"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the "**Local Rules**"), ~~the Debtors~~ A&L Goodbody requests ~~entry of an order authorizing, but not directing, interim~~ allowance of compensation for professional services performed by A&L Goodbody, ~~as solicitors for the Debtors, for~~ and for reimbursement of actual and necessary expenses incurred during the period commencing (a) April 1, 2019 through and including August 9, 2019 (the ~~"Second Interim Period"~~) and (b) November 25, 2018 through and including August 9, 2019 (the "Final Compensation Period"), and ~~for reimbursement of its actual and necessary expenses incurred during the Compensation Period~~ together with the Second Interim Period, the "Compensation Periods".

### **Jurisdiction**

2. ~~1.~~ This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Background**

3. ~~2.~~ On November 25, 2018 (the "**Petition Date**"), the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their business and manage their properties as debtors in possession

pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these Chapter 11 Cases.

4. ~~3.~~ The Debtors' Chapter 11 Cases have been jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b).

5. 5. On July 31, 2019, the Court entered an order (the “Confirmation Order”) [ECF No. 893] confirming the Debtors’ Third Amended Chapter 11 Plan of Liquidation of Waypoint Leasing Holdings Ltd. and Its Affiliated Debtors [ECF No. 871] (the “Plan”). The effective date of the Plan occurred on August 9, 2019 (the “Effective Date”).

6. ~~2.~~ Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these Chapter 11 Cases is set forth in the Declaration of Todd K. Wolynski Pursuant to L. Bankr. R. 1007-2 (the “**Wolynski Declaration**”) [ECF No.14] and the Declaration of Robert A. Del Genio in Support of First Day Motions and Applications [ECF No. 15] (the “**Del Genio Declaration**” and, together with the Wolynski Declaration, the “**First Day Declarations**”), Declaration, the “First Day Declarations”), which are incorporated herein by reference.<sup>2</sup>

7. ~~4.~~ The Debtors have advised A&L Goodbody that, ~~to~~ through the Effective Date, all quarterly fees due to the U.S. Trustee have been paid and all monthly operating reports have been filed.

#### **The Debtors' Retention of A&L Goodbody**

8. ~~5.~~ A&L Goodbody has served as ~~the Debtors'~~ Irish law advisors to the Debtors (and now the liquidating Debtors) since the Petition Date. The Court approved the

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<sup>2</sup> ~~Capitalized terms used but not defined herein shall have the respective meanings ascribed to such terms in the First Day Declarations.~~

Debtors' application to retain and employ A&L Goodbody as their Irish law advisors [ECF No. 214] (the "**Retention Application**") by order, dated January 9, 2019 [ECF No. 221] (the "**Retention Order**"). The Retention Order authorizes the Debtors to compensate and reimburse A&L Goodbody in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Guidelines (defined below). The Retention Order also authorizes the Debtors to compensate A&L Goodbody for services rendered and to reimburse A&L Goodbody for its reasonable and necessary expenses incurred, at A&L Goodbody's normal hourly rates and disbursement policies, subject to application to this Court. The Retention Order authorizes A&L Goodbody to:

- Review of documents to be entered into by the Debtors from an Irish law perspective;
- Drafting, reviewing and assisting with corporate approvals for the Debtors in connection with transactions and actions to be undertaken by the Debtors;
- Advising the Debtors as to Irish corporate governance matters (including cross border insolvency matters);
- Assisting with Irish conditions precedent and conditions subsequent documents for the Debtors including any post completion and compliance filings required in Ireland; and
- Advising as Cape Town Convention counsel including making registrations on the International Registry and running Priority Searches.

9. On August 7, 2019, this Court entered an order granting A&L Goodbody's first application for interim allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses incurred from November 25, 2018 through and including March 31, 2019 [ECF No. 910] (the "**First Interim Fee Application**").

10. On September 23, 2019, the Debtors filed the *Second Interim and Final Application of A&L Goodbody, as Irish Law Advisor for Debtors and Debtors in Possession, for Allowance of Compensation for Professional Services Rendered and Reimbursement for Actual and Necessary Expenses Incurred from April 1, 2019 Through and Including August 9, 2019* [ECF No. 962] (the "**Initial Fee Application**"). This Application replaces and supersedes the

Initial Fee Application and incorporates changes to the Initial Fee Application previously filed with the Court to reflect the full length of the Final Compensation Period and accompanying changes.

**Summary of Professional Compensation  
and Reimbursement of Expenses Requested<sup>32</sup>**

11. ~~6-~~ During the Compensation Period, A&L Goodbody staffed solicitors from all of the firm's departments and numerous practice areas to assist in the efficient administration of the Debtors and their estates. A&L Goodbody seeks allowance of ~~interim~~ compensation for professional services performed (i) during the ~~Compensation~~Second Interim Period in the amount of \$73,379.00 and ~~for reimbursement~~(ii) during the Final Compensation Period in the amount of \$532,611. A&L Goodbody also seeks allowance of expenses incurred in connection with the rendition of such services (i) during the Second Interim Period in the amount of \$3,589.67 and (ii) during the Final Compensation Period in the amount of \$84,663.64. During the ~~Compensation~~Second Interim Period, A&L Goodbody ~~and~~solicitors, paraprofessionals-, and other non-legal staff expended a total of 247.86 hours in connection with the necessary services performed. During the Final Compensation Period, A&L Goodbody solicitors, paraprofessionals, and other non-legal staff expended a total of 1,728.21 hours in connection with the necessary services performed.

12. ~~7-~~ There is no agreement or understanding between A&L Goodbody and any other person, other than members of the firm, for the sharing of compensation to be received

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<sup>32</sup> This Application has been prepared in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Order Pursuant to 11 U.S.C. §§ 105(a), and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (ECF No. 250) (the "**Interim Compensation Order**"), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases pursuant to Local Rule 2016-1(a) (as updated June 17, 2013) (the "**Local Guidelines**"), and the U.S. 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, effective November 1, 2013 (the "**UST Guidelines**," and, together with the Local Guidelines, the "**Fee Guidelines**").

for services rendered in these cases. During the Compensation Period, A&L Goodbody received no payment or promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application (other than the Debtors in accordance with the Interim Compensation Order).

13. ~~8.~~ The Debtors have not paid A&L Goodbody a retainer for professional services to be performed and expenses to be incurred in connection with its representation of the Debtors and in preparation of the Debtors seeking relief under chapter 11.

14. ~~9.~~ The fees charged by A&L Goodbody in these cases are billed in accordance with A&L Goodbody's existing billing rates and procedures in effect during the Compensation Period~~s~~. The rates A&L Goodbody charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases generally are the same rates A&L Goodbody charges for professional and paraprofessional services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy cases in a competitive national legal market.

15. ~~10.~~ A&L Goodbody consistently monitors its charges and expenses before and after the submission of monthly fee statements for possible errors or charges that should be reduced. ~~A&L Goodbody will continue to diligently monitor its charges and expenses and, where appropriate, make applicable reductions.~~

16. ~~11.~~ Annexed hereto as **Exhibit B** is a certification regarding compliance with the Fee Guidelines.

17. ~~12.~~ The attached summary sheet contains a schedule of A&L Goodbody professionals, paraprofessionals, and other non-legal staff who have performed services for the

Debtors during the Compensation Periods, the capacities in which each individual is employed by A&L Goodbody, the department in which each individual practices, the hourly billing rate charged by A&L Goodbody for services performed by such individuals, the year in which each solicitor was first licensed to practice law, where applicable, and the aggregate number of hours expended in this matter and fees billed therefore.

18. ~~13.~~ The attached summary sheet also contains a summary of A&L Goodbody's time records billed during the Compensation Periods using project categories hereinafter described. A&L Goodbody maintains computerized records of the time spent by all A&L Goodbody solicitors and paraprofessionals in connection with the prosecution of these chapter 11 cases. Details have been filed on the docket with A&L Goodbody's monthly fee statements and furnished to the Debtors, the Court, and the U.S. Trustee in the format specified by the Fee Guidelines.

19. ~~14.~~ The summary sheet ~~included~~ also contains ~~a~~ schedules specifying the categories of expenses for which A&L Goodbody is seeking reimbursement and the total amount for each such expense category incurred during the Compensation Periods. Itemized schedules of all such expenses have been filed on the docket with A&L Goodbody's monthly fee statements, provided to the Debtors, the Court, and the U.S. Trustee.

20. ~~15.~~ Annexed hereto as **Exhibit C** is a summary and comparison of the aggregate blended hourly rates billed by A&L Goodbody's Dublin timekeepers to nonbankruptcy matters during the preceding ~~fiscal year~~ 12-month period ending August 31, 2019 and the blended hourly rates billed to the Debtors during the ~~Compensation~~ Second Interim Period. The hourly rates were calculated from euros to U.S. dollars based on a conversion rate of €1 = \$1.11, which

was the average of the ~~five~~ conversion rates used in the monthly fee statements covered by the Final Compensation Period.

21. ~~16.~~ A&L Goodbody reserves the right to request additional compensation for the Compensation Period to the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Periods.

**Summary of Services Performed by  
A&L Goodbody During the ~~Compensation~~Second Interim Period**

22. ~~17.~~ The following is a summary of some of the significant professional services rendered by A&L Goodbody during the ~~Compensation~~Second Interim Period, organized in accordance with A&L Goodbody's internal system of task codes.

a. Irish insolvency and restructuring advices (Task Code 001)

Fees: \$35,849.06; Total Hours: 125.70

- Review of several queries on write offs across a number of individual entities from an Irish law perspective;
- Providing advice on issues relevant to the proposed wind down on the group and by way of follow up having met with the directors of the various entities; and
- Review of Irish law queries on audited accounts.

b. Irish corporate law advices (Task Code 002)

Fees: 29,688.60; Total Hours: 77.80

- Analysis of available precedents in respect of insolvent companies undertaking cross border merger;
- Analysis on intercompany funding;
- Review and amendment to the Articles and Bye Laws of WLIL for governance changes;
- Work on the appointment and resignation of certain directors on the boards of certain Irish entities; and
- Review of form of directors resolution for Irish debtors to approve Chapter 11 plan and disclosure schedule.

c. Irish banking and aviation advices including in relation to the Debtor-in-Possession financing (Task Code 003)

Fees: \$11,007.49; Total Hours: 33.86

- Arranging for IDERA Revocation to be submitted on correct headed paper-;
- Work on IDERA revocation and IR filings;
- Review and supervision regarding IDERA revocation MSN 920150;

d. Irish employment advices (Task Code 005)

Fees: \$1,363.30; Total Hours: 3.70

- Review of employment contracts and director fees.

e. Irish tax advices (Task Code 006):

Fees: \$3,623.04 Total Hours: 6.80

- Review of key documents; and
- Analysis of Irish tax status.

23. ~~18.~~ The foregoing professional services performed by A&L Goodbody were necessary and appropriate to the administration of the Debtors' Chapter 11 Cases and were in the best interests of the Debtors and other parties in interest. Compensation for such services as requested is commensurate with the complexity, importance, and nature of the issues and tasks involved. The professional services were performed expeditiously and efficiently.

24. ~~19.~~ The professional services performed by A&L Goodbody on behalf of the Debtors during the ~~Compensation~~Second Interim Period required an aggregate expenditure of 247.86 hours by A&L Goodbody's timekeepers. Of the aggregate time expended, 70.7 recorded hours were expended by partners of A&L Goodbody, 68.50 recorded hours were expended by associates, 14.8 recorded hours were expended by solicitors and 93.86 recorded hours were expended by paraprofessionals and other non-legal staff at A&L Goodbody.

25. ~~20.~~ During the ~~Compensation~~Second Interim Period, A&L Goodbody billed the Debtors for time expended by solicitors based on hourly rates ranging from \$288.60 - ~~\$532.80~~\$538.50 per hour for solicitors, associates and partners of A&L Goodbody. Allowance of compensation in the amount requested would result in a blended hourly billing rate of



approximately \$454.77 (based on 154.00 recorded hours for solicitors at A&L Goodbody's agreed billing rates in effect at the time of the performance of services).

**Summary of Services Performed by  
A&L Goodbody During the Final Compensation Period**

26. During the course of the Final Compensation Period and as set forth in greater detail above and in A&L Goodbody's First Interim Fee Application, A&L Goodbody provided extensive services to the Debtors necessary to the administration and success of the Chapter 11 Cases.

27. The professional services performed by A&L Goodbody on behalf of the Debtors during the Final Compensation Period required an aggregate expenditure of more than 1,728 hours by A&L Goodbody's partners, associates, solicitors, paraprofessionals, and other non-legal staff. Of the aggregate time expended, 497 recorded hours were expended by partners of A&L Goodbody, 438 recorded hours were expended by associates, 202 recorded hours were expended by solicitors and 591 recorded hours were expended by paraprofessionals and other non-legal staff at A&L Goodbody.

28. During the Final Compensation Period, A&L Goodbody billed the Debtors for time expended by attorneys based on hourly rates ranging from \$288.60 to \$538.50 per hour.

29. The professional services performed by A&L Goodbody during the Final Compensation Period were necessary and appropriate for the successful administration of the Debtors' Chapter 11 Cases and were in the best interests of the Debtors, their creditors, and other parties-in-interest. Compensation for such services as requested is commensurate with the complexity, importance, and nature of the issues and tasks involved.

**Actual and Necessary Disbursements of A&L Goodbody**

30. ~~21.~~ A&L Goodbody disbursed (i) \$3,589.67 as expenses incurred in providing professional services during the Second Interim Period and (ii) \$84,663.64 during the Final Compensation Period. These expenses are reasonable and necessary and were essential to the overall administration of these chapter 11 cases.

31. ~~22.~~ With respect to black-and-white photocopying expenses, in compliance with the Fee Guidelines and Local Rule 2016-1, A&L Goodbody charges all of its clients \$0.17 per page.<sup>4</sup> ~~3.~~ These charges are intended to cover A&L Goodbody's direct operating costs, which costs are not incorporated into the A&L Goodbody hourly billing rates. Only clients who actually use services of the types set forth in the summary sheet are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services. The amount of the standard photocopying charge is intended to allow A&L Goodbody to cover the related expenses of its photocopying service. A determination of the actual expenses per page for photocopying, however, is dependent on both the volume of copies and the total expenses attributable to photocopying on an annual basis.

**The Requested Compensation Should Be Allowed**

32. ~~23.~~ 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

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<sup>43</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the conversion rate used for this Application is an average of the four conversion rates used in the four fee statements filed for this Compensation Period. The conversion rate, therefore, is €1 = \$1.14.

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 to [a]  
professional person, the court shall consider the nature, the extent, and the value of  
such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or  
beneficial at the time at which the service was rendered toward the  
completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of  
time commensurate with the complexity, importance, and nature of the  
problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board  
certified or otherwise has demonstrated skill and experience in the  
bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary  
compensation charged by comparably skilled practitioners in cases other  
than cases under this title.

*Id.* § 330(a)(3).

33. ~~24.~~ A&L Goodbody submits that the professional services for which it seeks  
compensation and the expenditures for which it seeks reimbursement in this Application were  
necessary and appropriate for the orderly administration of the Debtors’ chapter 11 estates. The  
professional services performed by A&L Goodbody preserved and protected the value of the  
Debtors’ assets for the benefit of all parties-in-interest.

34. ~~25.~~ The compensation requested herein is reasonable under the applicable  
standards. Approval of the compensation for professional services and reimbursement of

expenses sought herein is warranted. A&L Goodbody respectfully requests that the Court grant the Application.

35. In sum, the services rendered by A&L Goodbody were necessary and beneficial to the Debtors' estates and were consistently performed commensurate with the types of issues in these Chapter 11 Cases and in accordance with applicable deadlines and time considerations. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

### **Notice**

36. ~~26.~~ Notice of this Motion has been provided to parties-in-interest in accordance with the *Final Order Pursuant to 11 U.S.C. §§ 105(a) and Fed. R. Bankr. P.1015(c), 2002(m,) and 9007 Implementing Certain Notice and Case Management Procedures* [ECF No. 155] and the Interim Compensation Order. The Debtors submit that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided.

37. ~~27.~~ No previous request for the relief sought herein has been made by A&L Goodbody to this or any other Court.

### **Conclusion**

38. ~~28.~~ A&L Goodbody respectfully requests that the Court (i) award (a) interim allowance of A&L Goodbody's compensation for professional services rendered during the ~~Compensation~~Second Interim Period in the amount of \$76,968.67, consisting of \$73,379 in fees incurred and \$3,589.67 in actual and necessary expenses incurred during the ~~Compensation~~Second Interim Period and (b) final allowance of A&L Goodbody's compensation for professional services rendered during the Final Compensation Period in the amount of \$617,274.64, which consists of \$532,611 of fees and \$84,663.64 of actual and necessary expenses incurred during the

Final Compensation Period, and that such allowance be without prejudice to A&L Goodbody's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application, (ii) direct payment by the Debtors of the difference between the amounts allowed and any amounts previously paid by the Debtors pursuant to the Interim Compensation Order, and (iii) grant such other and further relief as is just.

Dated: September ~~23~~24, 2019  
Dublin, Ireland

/s/ [Marsha Coghlan](#)  
Marsha Coghlan  
**A&L GOODBODY**  
**IFSC**  
25-28 North Wall Quay  
Dublin 1 D01 H104  
Telephone: +353 1 649 2000  
Facsimile: 649 212 96

*Irish Law Advisor for Debtors  
and Debtors In Possession*

**Exhibit A**

**Debtors**

<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>	<b>Debtor</b>	<b>Last 4 Digits of Tax ID Number</b>
Waypoint Leasing Holdings Ltd.	2899	MSN 760682 Trust	N/A
Waypoint Leasing (Luxembourg) S.à r.l.	7041	Waypoint 2916 Business Trust	N/A
Waypoint Leasing (Ireland) Limited	6600	MSN 920062 Trust	N/A
Waypoint Asset Co 10 Limited	2503	MSN 920125 Trust	N/A
MSN 2826 Trust	N/A	MSN 9229 AS	7652
MSN 2879 Trust	N/A	Waypoint Asset Co 3A Limited	6687
Waypoint Asset Co 11 Limited	3073	MSN 41371 Trust	N/A
MSN 2905 Trust	N/A	Waypoint Asset Euro 1A Limited	9804
Waypoint Asset Co 14 Limited	1585	Waypoint Asset Co 1K Limited	2087
Waypoint Asset Co 15 Limited	1776	MSN 4469 Trust	N/A
Waypoint Asset Co 3 Limited	3471	MSN 6655 Trust	N/A
AE Helicopter (5) Limited	N/A	Waypoint Leasing (Luxembourg) Euro S.à r.l.	8928
AE Helicopter (6) Limited	N/A	Waypoint Asset Co 1A Limited	1208
MSN 31141 Trust	N/A	Waypoint Leasing Labuan 1A Limited	2299
MSN 31492 Trust	N/A	Waypoint Asset Co 1C Limited	0827
MSN 36458 Trust	N/A	Waypoint Asset Co 1D Limited	7018
MSN 760543 Trust	N/A	Waypoint Asset Co 1F Limited	6345
MSN 760551 Trust	N/A	Waypoint Asset Co 1G Limited	6494
MSN 760581 Trust	N/A	Waypoint Asset Co 1H Limited	7349
MSN 760628 Trust	N/A	Waypoint Asset Co 1J Limited	7729
MSN 760631 Trust	N/A	MSN 20159 Trust	N/A

MSN 6658 Trust	N/A	Waypoint Asset Funding 6 LLC	4964
Waypoint 760626 Business Trust	N/A	Waypoint Asset Co 7 Limited	9689
MSN 7152 Trust	N/A	Waypoint Asset Euro 7A Limited	2406
MSN 7172 Trust	N/A	Waypoint Asset Co 8 Limited	2532
Waypoint Asset Funding 3 LLC	4960	MSN 31041 Trust	N/A
Waypoint Asset Malta Ltd	5348	MSN 31203 Trust	N/A
Waypoint Leasing Labuan 3A Limited	8120	MSN 31578 Trust	N/A
Waypoint Leasing UK 3A Limited	0702	MSN 760617 Trust	N/A
Waypoint Asset Co 4 Limited	0301	MSN 760624 Trust	N/A
Waypoint Asset Co 5 Limited	7128	MSN 760626 Trust	N/A
Waypoint Leasing Services LLC	8965	MSN 760765 Trust	N/A
MSN 14786 Trust	N/A	MSN 920063 Trust	N/A
MSN 2047 Trust	N/A	MSN 920112 Trust	N/A
MSN 2057 Trust	N/A	Waypoint 206 Trust	N/A
Waypoint Asset Co 5B Limited	2242	Waypoint 407 Trust	N/A
Waypoint Leasing UK 5A Limited	1970	Waypoint Asset Euro 1B Limited	3512
Waypoint Asset Co 6 Limited	8790	Waypoint Asset Euro 1C Limited	1060
MSN 31042 Trust	N/A	MSN 20012 Trust	N/A
MSN 31295 Trust	N/A	MSN 20022 Trust	N/A
MSN 31308 Trust	N/A	MSN 20025 Trust	N/A
MSN 920119 Trust	N/A	MSN 920113 Trust	N/A
Waypoint Asset Funding 8 LLC	4776	Waypoint Asset Co Germany Limited	5557
Waypoint Leasing UK 8A Limited	2906	MSN 31046 Trust	N/A
Waypoint Leasing US 8A LLC	8080	MSN 41511 Trust	N/A



Waypoint Asset Company Number 1 (Ireland) Limited	6861	MSN 760608 Trust	N/A
Waypoint Asset Euro 1D Limited	1360	MSN 89007 Trust	N/A
Waypoint Asset Co 1L Limited	2360	MSN 920141 Trust	N/A
Waypoint Asset Co 1M Limited	5855	MSN 920152 Trust	N/A
Waypoint Asset Co 1N Limited	3701	MSN 920153 Trust	N/A
Waypoint Asset Euro 1G Limited	4786	MSN 920273 Trust	N/A
Waypoint Asset Funding 1 LLC	7392	MSN 920281 Trust	N/A
Waypoint Leasing UK 1B Limited	0592	MSN 9205 Trust	N/A
Waypoint Leasing UK 1C Limited	0840	MSN 9229 Trust	N/A
Waypoint Asset Company Number 2 (Ireland) Limited	7847	Waypoint Asset Funding 2 LLC	7783

**Exhibit B**  
**Certification**

A&L GOODBODY  
IFSC  
25-28 North Wall Quay  
Dublin 1 D01 H104  
Telephone: +353 1 649 2000  
Facsimile: 649 212 96  
Marsha Coghlan

*Irish Law Advisor for Debtors  
and Debtors In Possession*

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

-----	X	
	:	
In re	:	Chapter 11
	:	
WAYPOINT LEASING	:	Case No. 18-13648 (SMB)
HOLDINGS LTD., et al.,	:	
	:	(Jointly Administered)
Debtors. <sup>1</sup>	:	
-----	X	

**CERTIFICATION OF MARSHA COGHLAN  
IN SUPPORT OF ~~FIRST~~ AMENDED SECOND INTERIM  
AND FINAL FEE APPLICATION OF A&L GOODBODY ~~SOLICITORS~~, AS IRISH  
LAW ADVISOR FOR ~~THE DEBTORS~~, AND DEBTORS IN POSSESSION,  
FOR ~~INTERIM~~ ALLOWANCE OF COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT ~~OF~~ FOR ACTUAL  
AND NECESSARY EXPENSES INCURRED DURING (I) THE SECOND  
INTERIM PERIOD OF APRIL 1, 2019 THROUGH AND INCLUDING  
AUGUST 9, 2019 AND (II) THE FINAL COMPENSATION PERIOD  
~~FROM APRIL 1 OF NOVEMBER 25, 2019~~ 28 THROUGH AND INCLUDING AUGUST 9,  
2019**

I, Marsha Coghlan, hereby certify that:

1. I am a partner with the applicant firm, A&L Goodbody with responsibility for the chapter 11 cases of Waypoint Leasing Holdings Ltd. and certain of its affiliates, as debtors and debtors in possession (the “**Debtors**”), and compliance with the *Order Pursuant to 11 U.S.C.*

<sup>1</sup> A list of the Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, is annexed hereto as Exhibit A.

§§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [ECF No. 250] (the “**Compensation Order**”), the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases pursuant to Local Rule 2016-1(a) (as updated June 17, 2013) (the “**Local Guidelines**”), and the U.S. 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, effective November 1, 2013 (the “**U.S. Trustee Guidelines**,” and, together with the Local Guidelines, the “**Fee Guidelines**”).

2. This certification is made in connection with A&L Goodbody’s Application, dated September ~~23~~24, 2019 for interim and final allowance of compensation for professional services rendered and reimbursement of actual and necessary expenses ~~for~~incurred during the period commencing (i) April 1, 2019 through and including August 9, 2019 (the "Second Interim Period") and (ii) November 25, 2018 through and including August 9, 2019 (the "Final Compensation Period" and together with the Second Interim Period, the "Compensation Periods") in accordance with the Fee Guidelines (the “**Compensation Period**Application”).

3. Pursuant to section 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 Local Guidelines;
  - c. The fees and disbursements sought are billed at rates in accordance with those customarily charged by A&L Goodbody and generally accepted by A&L Goodbody’s clients; and
  - d. In providing a reimbursable service, A&L Goodbody does not make a profit on that service, whether the service is performed by A&L Goodbody in-house or through a third party.

4. Pursuant to section B(2) of the Local Guidelines, and as required by the Interim Compensation Order, I certify that A&L Goodbody has complied with provisions requiring it to provide for the United States Trustee for the Southern District of New York (the “U.S. Trustee”) and the Debtors with a statement of A&L Goodbody's fees and disbursements accrued during the previous month, although such statements were not always provided within the exact timetables set forth in the Interim Compensation Order.

5. Pursuant to section B(3) of the Local Guidelines, I certify that the Debtors and the U.S. Trustee are each being provided with a copy of the Application.

6. Exhibit ~~BC~~ to the Application compares the blended hourly rate billed by solicitors and paralegals in A&L Goodbody's Dublin office for the previous ~~year~~ 12 month period ending August 31, 2019 with the blended hourly rate billed by solicitors and paralegals to the Debtors in connection with their Chapter 11 Cases from April 1, 2019 through and including August 9, 2019. A&L Goodbody does not charge a premium for bankruptcy-related services as compared to other services.

7. Exhibit D shows a discussion of A&L Goodbody's staffing plan. A&L Goodbody discussed its rates, fees and staffing with the Debtors at outset of these cases and on an ongoing basis.

8. ~~7.~~ In accordance with the UST Guidelines, A&L Goodbody responds to the questions identified as follows:

Question 1: Did A&L Goodbody agree to any variations from, or alternatives to, A&L Goodbody's standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the Compensation Period? If so, please explain.

Answer: No.

Question 2: Are the fees sought in the Application higher by 10% or more as compared to the fees budgeted for the Compensation Period? If so, did A&L Goodbody discuss the reasons for the variation with the client?

Answer: No.

Question 3: Have any of the professionals included in the Application varied their hourly rate based on geographic location of the bankruptcy case?

Answer: No.

Question 4: Does the Application include time or fees related to reviewing or revising time records or preparing, reviewing or revising invoices? If so, please quantify by hours and fees.

Answer: Yes, 63.10 hours and €6,672 was spent on preparing the fee statements. ~~We~~A&L Goodbody are not seeking to recover this amount and the figures provided in this application are net of this amount.

Question 5: Does the Application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify hours and fees.

Answer: No.

Question 6: Does the Application include any rate increases since A&L Goodbody's retention in this case? If so, did the client review and approve those rate increases in advance? Did the client agree when retaining the law firm to accept all future rate increases?

Answer: No.

Dated: September ~~23~~24, 2019  
Dublin, Ireland

/s/ *Marsha Coghlan*  
Marsha Coghlan

**Exhibit C**

Category of Timekeeper	Blended Hourly Rate		
	Billed by timekeepers in all domestic offices, excluding bankruptcy (€) <sup>1</sup>	Billed by timekeepers in all domestic offices, excluding bankruptcy <sup>2</sup> (\$)	Billed in this fee application (\$)
Partner	480.00	532.80	533.42
Associate (4-6 years since first admission)	350.00	388.50	398.52
Solicitor (2-4 years since first admission)	315.00	349.65	352.62
Solicitor (0-2 years since first admission)	260.00	288.60	289.39
Paraprofessionals and Other Non-Legal Staff	122.49 <sup>3</sup>	135.96	122.48
<b>All timekeepers aggregated</b>	<b>305.50</b>	<b>339.03</b>	<b>328.94</b>

<sup>12</sup> Pursuant to the Debtors' Interim Compensation Order, the amount of fees and disbursements requested in this Application is set out in U.S. dollars and the conversion amount is set out in the foreign currency, calculated at the time of the submission. To account for the fluctuation of the conversion rate throughout the Compensation Period, the conversion rate used for this Application is an average of the four conversion rates used in the four fee statements filed for this Compensation Period. The conversion rate, therefore, is €1 = \$1.14.

<sup>23</sup> In accordance with 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, effective November 1, 2013, preceding year is a rolling 12 months year ending April 30, 2019; blended rates reflect work performed in all of the domestic offices, excluding all data from bankruptcy law matters.

<sup>34</sup> This rate is an average of the rate charged for Paraprofessionals and Other Non-Legal Staff.

**Exhibit D**

A&L Goodbody discussed solicitor staffing with the Debtors throughout the cases. Core teams of Restructuring & Insolvency, Banking, Corporate, Employment and Tax solicitors were supplemented by specialists and additional resources as necessary to meet client needs under the changing circumstances of these cases.



<b>Summary report:</b> <b>Litéra® Change-Pro TDC 10.1.0.800 Document comparison done on</b> <b>9/24/2019 10:45:00 PM</b>	
<b>Style name:</b> Default Style	
<b>Intelligent Table Comparison:</b> Active	
<b>Original filename:</b> ORIGINAL.docx	
<b>Modified filename:</b> AL Goodbody - Second Interim and Final Fee Application (Weil Comments) updated.doc	
<b>Changes:</b>	
<u>Add</u>	223
<del>Delete</del>	134
<del>Move From</del>	1
<u>Move To</u>	1
<u>Table Insert</u>	17
<del>Table Delete</del>	5
<u>Table moves to</u>	0
<del>Table moves from</del>	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
<b>Total Changes:</b>	<b>381</b>