

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF
TEXAS HOUSTON DIVISION

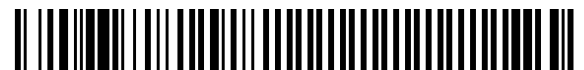
In re: §
AMALGAM LIQUIDATION, LLC, *et* § Chapter 11
al., §
Debtors.¹ § Case No. 22-90901 (MI)
§ (Jointly Administered)
§

**SUMMARY COVERSHEET TO FIRST INTERIM AND FINAL FEE APPLICATION
OF HOWLEY LAW PLLC, LOCAL COUNSEL FOR DEBTORS,
FOR THE PERIOD FROM NOVEMBER 8, 2023 THROUGH MARCH 21, 2024**

Name of Applicant:	Howley Law PLLC	
Applicant's Role in Case:	Local Counsel for the Debtors	
Docket No. of Employment Order(s):	292	
Interim Application (X) No. <u>1st</u> Final Application (X)	Indicate whether this is an interim or final Application. If interim, indicate the number (1 st , 2 nd , 3 rd , etc.)	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	mm/dd/yy 11/08/23	mm/dd/yy 03/21/24 ²
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? Yes		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? Yes		
Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? Yes		

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Amalgam Liquidation, LLC (f/k/a Anagram Holdings, LLC) (8535); Amalgam Liquidation International, Inc. (f/k/a Anagram International, Inc.) (2523) and Amalgam Liquidation International Holdings, Inc. (f/k/a Anagram International Holdings, Inc.) (5837). The location of the Debtors' service address for purposes of these chapter 11 cases is: 7700 Anagram Drive, Eden Prairie, MN 55344.

² The Settlement and Dismissal Order was entered on March 21, 2024; *however*, the Application includes estimated fees and expenses incurred through the date of dismissal of these chapter 11 cases.



Do expense reimbursements represent actual and necessary expenses incurred? Yes	
Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$473,050.00 ³
Total professional hours covered by this Application:	577.40
Average hourly rate for professionals:	\$750.00
Total paraprofessional fees requested in this Application:	\$110,705.00
Total paraprofessional hours covered by this Application:	316.30
Average hourly rate for paraprofessionals:	\$350.00
Total fees requested in this Application:	\$583,755.00
Total expense reimbursements requested in this Application:	\$1,279.55
Total fees and expenses requested in this Application:	\$585,034.55
Total fees and expenses awarded in all prior Applications:	\$368,103.55
Plan Status: On March 21, 2024, the Court entered the <i>Order (I) Approving Case Settlement Pursuant to Sections 105, 363, 365 and 503 of the Bankruptcy Code and Bankruptcy Rule 9019; (II) Authorizing Dismissal of the Chapter 11 Cases Pursuant to Sections 1112(b) and 349 of the Bankruptcy Code and (III) Granting Related Relief</i> (Docket No. 407) (the “ <u>Settlement and Dismissal Order</u> ”).	
Primary Benefits: See paragraph one below of the Application.	

³ Includes estimated fees in the amount of \$40,000.00 incurred from March 22, 2024 through and including the date of dismissal of these chapter 11 cases. The actual amount of fees incurred from March 22, 2024 through and including the date of dismissal of these chapter 11 cases will be included in a subsequent case dismissal notice.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF
TEXAS HOUSTON DIVISION**

In re:	§	
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AMALGAM LIQUIDATION, LLC, <i>et</i>	§	Chapter 11
<i>al.</i> ,	§	
	§	Case No. 22-90901 (MI)
Debtors. ¹	§	
	§	(Jointly Administered)
	§	
	§	

**FIRST INTERIM AND FINAL FEE APPLICATION OF HOWLEY LAW PLLC,
LOCAL COUNSEL FOR DEBTORS, FOR FINAL ALLOWANCE
OF COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED
FROM NOVEMBER 8, 2023 THROUGH AND INCLUDING MARCH 21, 2024**

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://ECF.TXSB.USCOURTS.GOV/](https://ecf.txsb.uscourts.gov) WITHIN TWENTY-ONE (21) DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY-ONE (21) DAYS FROM THE DATE THIS MOTION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

Howley Law PLLC (“**HOWLEY LAW**”), local counsel for the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) hereby submits its first interim and final fee application (the “**Application**”) for the period from November 8, 2023 through and including the date of dismissal of these chapter 11 cases (the “**Fee Period**”) for allowance on a final basis of compensation for actual, necessary professional services provided by HOWLEY LAW to the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Amalgam Liquidation, LLC (f/k/a Anagram Holdings, LLC) (8535); Amalgam Liquidation International, Inc. (f/k/a Anagram International, Inc.) (2523) and Amalgam Liquidation International Holdings, Inc. (f/k/a Anagram International Holdings, Inc.) (5837). The location of the Debtors’ service address for purposes of these chapter 11 cases is: 7700 Anagram Drive, Eden Prairie, MN 55344.

Debtors during the Fee Period in the aggregate amount of \$585,034.55². In support of this Application, HOWLEY LAW submits the declaration of Tom A. Howley (the “*Howley Declaration*”), a member and owner at HOWLEY LAW, which is attached hereto as **Exhibit B** and incorporated by reference. In further support of the Final Fee Application, HOWLEY LAW respectfully states as follows.

PRELIMINARY STATEMENT

1. During the Fee Period, HOWLEY LAW provided extensive and important professional services to the Debtors in connection with these chapter 11 cases. Among other things, HOWLEY LAW, assisted lead counsel, Simpson Thacher & Bartlett (“*STB*”) and the Debtors in (i) providing legal advice and services regarding local rules, practices, and procedures, including Fifth Circuit and Southern District of Texas law; (ii) providing certain services in connection with the administration of the chapter 11 cases, including assisting with and/or preparing agendas, hearing notices and witness and exhibit lists; (iii) reviewing and commenting on proposed drafts of pleadings to be filed with the Court; (iv) providing certain services with respect to the Debtors’ rights, powers and duties as debtors and debtors in possession in the continued operation of their business, and in the areas of federal bankruptcy law; and (v) advising the Debtors regarding pending matters, the general status of the chapter 11 cases and on any necessary or appropriate steps. Further, at the request of STB and the Debtors, HOWLEY LAW assisted STB in guiding the Debtors through the initial stages of the chapter 11 process, including, among other things: (i) securing critical first- and second-day relief, including authority to pay certain prepetition claims; (ii) obtaining debtor-in-possession financing in the form of a \$22 million debtor-in-possession (“DIP”) notes facility (the “DIP Notes Facility”) and continued

² Includes estimated fees in the amount of \$40,000.00 incurred from March 22, 2024 through and including the date of dismissal of these chapter 11 cases.

access to the Debtors' prepetition \$15 million asset-based lending facility on amended terms (the "DIP ABL Facility"); (iii) providing local counsel assistance with conducting a robust sale and marketing process and, ultimately, consummating a sale (the "Sale") of substantially all of the Debtors' assets to Celebration Bidco, LLC (the "Purchaser"), an entity formed and controlled by an ad hoc group of holders of approximately 60% in principal amount of the Debtors' prepetition first lien notes and more than 50% in principal amount of the Debtors' prepetition second lien notes, which provided for the assumption of all trade claims and the transfer of all employees on terms no less favorable than their current employment terms; (iv) analyzing contracts, cure matters and leases, responding to counter party inquiries and filing notices of cure costs and assumption and assignment of executory contracts and unexpired leases; (v) providing local counsel guidance to the negotiations with Party City regarding an amendment and restatement of certain intercompany contracts into a single, integrated agreement (the "Omnibus Agreement") between the Debtors and Party City Holdings Inc., which was assigned to the Purchaser in connection with the Sale; (vi) developing a constructive relationship with the Creditors' Committee (as defined below) and the U.S. Trustee (as defined below) and other stakeholders, including their respective professionals, and providing their constituents and advisors with due diligence relating to the Debtors and their business; (vii) providing local counsel assistance with the negotiations of a global settlement to resolve these chapter 11 cases with holders of approximately 83% of the Debtors' prepetition second lien notes, the sole remaining stakeholder group in these chapter 11 cases with an economic interest in the estates; (viii) preparing and filing schedules of assets and liabilities and statements of financial affairs for each of the Debtors (Docket Nos. 247-252) (collectively, the "Schedules and SOFAs"); and (xiii) obtaining Court approval of a bar date (Docket No. 311).

2. The professional services performed and expenses incurred by HOWLEY LAW during the Fee Period were actual and necessary to preserve and protect the value of the Debtors' estates and minimize any negative impact of the restructuring. Given the circumstances of these chapter 11 cases, HOWLEY LAW's charges for professional services performed and expenses incurred are reasonable and appropriate under applicable standards. HOWLEY LAW respectfully requests that the Court grant this Application and allow interim and final compensation for professional services performed and reimbursement for expenses incurred.

RELIEF REQUESTED

3. This Application has been prepared in accordance with 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"), Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the "Bankruptcy Local Rules"), 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 as of November 1, 2013 (the "Fee Guidelines") and the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (Docket No. 295) (the "Interim Compensation Order"). The Debtors request approval of HOWLEY LAW's Application.

4. A proposed form of order granting the relief requested herein is attached hereto as **Exhibit A** (the "***Proposed Order***").

JURISDICTION AND VENUE

5. The United States Bankruptcy Court for the Southern District of Texas (the "***Court***") has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), to the entry of

a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

6. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

7. The bases for the relief requested herein are sections 330 and 331 of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rule 2016, rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “**Local Rules**”).

BACKGROUND

8. On November 8, 2023 (the “Petition Date”), the Debtors each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their properties as debtors in possession pursuant to section 1107(a) and 1108 of the Bankruptcy Code.

9. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b) and Bankruptcy Local Rule 1015-1.

10. On November 20, 2023, the U.S. Trustee appointed an official committee of unsecured creditors (the “**Creditors’ Committee**”) pursuant to section 1102 of the Bankruptcy Code. On December 22, 2023, the Court entered the Order (A) Approving the Asset Purchase Agreement, (B) Authorizing the Sale of Assets, (C) Authorizing the Assumption and Assignment of Contracts and Leases, and (D) Granting Related Relief (Docket No. 285), pursuant to which the Debtors consummated, on December 29, 2023, a sale of substantially all of their assets to Celebration Bidco, LLC. On January 18, 2024, the U.S. Trustee disbanded the Creditors’ Committee because each of the members of the Committee had resigned from the Creditors’ Committee following payment in full of their prepetition claims. See Docket No. 342. No trustee or examiner has been appointed in these chapter 11 cases.

11. Information regarding the Debtors' business and capital structure and the circumstances leading to the commencement of these chapter 11 cases is set forth in the Declaration of Adrian Frankum in Support of Debtors' Chapter 11 Petitions and First Day Motions (Docket No. 19).

THE DEBTORS' RETENTION OF HOWLEY LAW

12. On December 27, 2023, the Court entered the *Amended Order Authorizing the Retention and Employment of Howley Law PLLC as Local Counsel to the Debtors and Debtors in Possession Effective as of November 8, 2023* [Docket No. 292] (the "***Retention Order***"). The Retention Order authorized the Debtors to retain and employ HOWLEY LAW as their local counsel as of November 8, 2023 in accordance with the Retention Order and with the letter between the Debtors and HOWLEY LAW effective as of October 7, 2020 (the "***Engagement Letter***"), attached hereto as **Exhibit C**.

13. The Engagement Letter specifies that the Debtors are to compensate HOWLEY LAW for professional services at HOWLEY LAW's base hourly rate for attorneys and other timekeepers and for its actual expenses incurred. The Retention Order instructs HOWLEY LAW to apply to the Court for compensation from the Debtors for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court.

SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED

14. HOWLEY LAW seeks compensation of fees in the amount of \$583,755.00 and reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$1,279.55. During the Compensation Period, HOWLEY LAW attorneys and

paraprofessionals expended a total of 893.7 hours in connection with the necessary services performed.

15. As set forth in the Retention Application, prior to the Petition Date, the Debtors paid fee advances to HOWLEY LAW 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 (the “*Fee Advance*”). Based on a reconciliation of all charges and expenses through the date of this Application, the balance of the Fee Advance as of the date of this Application is \$76,630.00.

16. The fees charged by HOWLEY LAW in these cases are billed in accordance with HOWLEY LAW’s existing billing rates and procedures in effect during the Compensation Period, as described in the Retention Application. The rates HOWLEY LAW charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are HOWLEY LAW’s hourly rates currently in effect and are similar to the rates HOWLEY LAW generally charges debtors or borrowers for special situations, restructuring, workout, bankruptcy, insolvency, and comparable matters, whether in court or otherwise, regardless of whether a fee application is required, and to rates that comparable counsel would charge to perform work in such matters. These rates and the rate structure reflect that such legal work involves complexity, high stakes, and significant time pressures.

17. HOWLEY LAW has submitted (i) *First Monthly Fee Statement of Howley Law PLLC as Local Counsel for the Debtors and Debtors in Possession, for Allowance of Compensation and Reimbursement of Expenses for the Period from November 8, 2023 Through November 30, 2023* [Docket No. 300] seeking compensation of fees in the amount of \$123,484.00 (80% of \$154,355.00) for the reasonable and necessary legal services that HOWLEY LAW rendered to the Debtors and expenses in the amount of \$490.55; (ii) *Second Monthly Fee Statement*

of Howley Law PLLC as Local Counsel for the Debtors and Debtors in Possession for Allowance of Compensation and Reimbursement of Expenses for the Period from December 1, 2023 through December 31, 2023 [Docket No. 338] seeking compensation of fees in the amount of \$202,756.00 (80% of \$253,445.00) for the reasonable and necessary legal services that HOWLEY LAW rendered to the Debtors and expenses in the amount of \$160.60; (iii) *Third Monthly Fee Statement of Howley Law PLLC as Local Counsel for the Debtors and Debtors in Possession for Allowance of Compensation and Reimbursement of Expenses for the Period from January 1, 2024 through January 31, 2024* [Docket No. 368] seeking compensation of fees in the amount of \$40,584.00 (80% of \$50,730.00) for the reasonable and necessary legal services that HOWLEY LAW rendered to the Debtors and expenses in the amount of \$628.40; and (iv) *Fourth Monthly Fee Statement of Howley Law PLLC as Local Counsel for the Debtors and Debtors in Possession for Allowance of Compensation and Reimbursement of Expenses for the Period from February 1, 2024 through February 29, 2024* [Docket No. 403] seeking compensation of fees in the amount of \$32,852.00 (80% of \$41,065.00) for the reasonable and necessary legal services that HOWLEY LAW rendered to the Debtors and expenses in the amount of \$0.00;

18. With this Application, Howley law is also submitting an invoice for Allowance of Compensation and reimbursement of Expenses for the Period from March 1, 2024 through March 21, 2024 seeking compensation of fees in the amount of \$41,160.00.

19. As of the date hereof, HOWLEY LAW has received payments totaling \$368,103.55 for services provided.

20. Accordingly, through this Final Fee Application, and to the extent such amounts have not been paid by the time of the hearing on this Final Fee Application, HOWLEY LAW is

seeking \$176,931.00 for services provided, which represents the entire amount of unpaid fees and expenses incurred during the Fee Period.³

A. Fees Incurred During the Fee Period.

21. In the ordinary course of HOWLEY LAW's practice, HOWLEY LAW maintains computerized records of the time expended to render professional services and has maintained such records for the professional services provided to the Debtors. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit D** is a summary of fees incurred and hours expended during the Fee Period, setting forth the following information:

- the name of each attorney and paraprofessional for whose work on the Chapter 11 Cases compensation is sought;
- each attorney's year of bar admission and area of practice concentration;
- the aggregate time expended and fees billed by each attorney and each paraprofessional during the Fee Period;
- the hourly billing rate for each attorney and each paraprofessional at HOWLEY LAW's current billing rates; and
- a calculation of total compensation requested using the rates disclosed in the Retention Application.

SUMMARY OF LEGAL SERVICES RENDERED DURING THE FEE PERIOD

22. During the Fee Period, HOWLEY LAW devoted substantial resources and rendered significant professional services with respect to their local counsel role assisting STB and the Debtors to ensure that, among other things, the Debtors would be able to transition seamlessly into chapter 11, operate their business without interruption, obtain the DIP Notes Facility and the DIP ABL Facility, successfully consummate the Sale of substantially all of their assets, negotiate

³ This amount includes the 20% holdback from fees previously paid, 100% due from the Fourth Fee Statement, the balance due from March 1, 2024 through March 21, 2024, and the estimated fees in the amount of \$40,000.00 incurred from March 22, 2024 through and including the date of dismissal of these chapter 11 cases. The actual amount of fees incurred from March 22, 2024 through and including the date of dismissal of these chapter 11 cases will be included in a subsequent case dismissal notice.

and assign to the Purchaser the Omnibus Agreement and obtain approval of a key global settlement to resolve these chapter 11 cases.

23. To provide a meaningful summary of HOWLEY LAW's services provided on behalf of the Debtors and their estates, HOWLEY LAW has established, in accordance with its internal billing procedures, certain subject matter categories (each, a "***Submatter***") in connection with the Chapter 11 Cases. The following is a summary, by Submatter, of the most significant professional services provided by HOWLEY LAW during the Fee Period. This summary is organized in accordance with HOWLEY LAW's internal system of matter numbers. A schedule setting forth a description of the Submatters utilized in this case, the number of hours expended by HOWLEY LAW attorneys and paraprofessionals by matter, and the aggregate fees associated with each matter is attached hereto as **Exhibit E**.

24. Attached hereto as **Exhibit F** is an itemized schedule of the expenses for which HOWLEY LAW is seeking reimbursement and a summary specifying the categories of expenses included in the schedule and the total amount for each such expense category (the "Expenses").

25. In addition, HOWLEY LAW's computerized records of time expended providing professional services to the Debtors and their estates during the Fee Period are attached hereto as **Exhibit G**.

A. Asset Disposition and Sale Process – Submatter 001.

Total Fees: \$76,470.00

Total Hours: 122.6

26. This Submatter includes time spent by HOWLEY LAW attorneys and paraprofessionals analyzing and advising regarding issues related to the Debtors' sale of its assets, relevant local precedent, bid procedures, noticing matters and issues related to the Sale to the Purchaser.

B. Assumption/Rejection of Leases and Contracts - Submatter 002

Total Fees: \$28,950.00

Total Hours: 41

27. This Submatter includes analysis of lease and executory contracts and preparation of motions specifically to assume or reject.

C. Budgeting (Case) - Submatter 004

Total Fees: \$17,755.00

Total Hours: 35.3

28. This Submatter includes time spent by HOWLEY LAW attorneys and paraprofessionals providing services related to review and evaluation of budget items and the preparation of lender reports relating to ongoing services performed.

D. Business Operations and Operational Pleadings - Submatter 005

Total Fees: \$27,810.00

Total Hours: 37.4

29. This Submatter includes advising the Debtors and other professionals regarding issues arising from operating in chapter 11.

E. Case Administration - Submatter 006

Total Fees: \$90,320.00

Total Hours: 166.4

30. This Submatter includes services that HOWLEY LAW rendered which deal with general administration of the case and may also include matters not readily classifiable into more specific matters including conferences with STB, Debtors' other advisors, the United States Trustee, parties-in-interest, and scheduling-related communications with the Court's staff. It also includes coordination and compliance matters, including assistance with preparation of statements of financial affairs, schedules, operating reports, regularly updated case calendars, and work-in-process lists.

F. Claims Administration and Objections - Submatter 007

Total Fees: \$43,875.00

Total Hours: 64.9

31. This Submatter pertains to specific claim inquiries, bar date motions; analyses, objections and allowances of claims and local counsel input and guidance on the motion to settle remaining claims and consensually dismiss these cases.

G. Employment and Fee Application – Submatter 010.

Total Fees: \$106,155.00

Total Hours: 185.7

32. This Submatter includes time spent by HOWLEY LAW attorneys and paraprofessionals providing services related to the employment applications and fee applications of Debtors' professionals in these chapter 11 cases. In addition to preparing and finalizing the employment and fee applications for HOWLEY LAW, HOWLEY LAW spent time reviewing and revising Debtors' professionals' employment and fee applications, particularly with regard to local requirements.

H. Financing/Cash Collateral – Submatter 012

Total Fees: \$11,830.00

Total Hours: 17.8

33. This Submatter pertains to matters under section 364 including debtor-in-possession financing and cash collateral including assistance and communication with STB regarding dip orders and research regarding same.

I. Hearings – Submatter 013.

Total Fees: \$92,010.00

Total Hours: 156.6

34. This Submatter includes time spent by HOWLEY LAW attorneys and paraprofessionals providing services related to preparing for and attending hearings during the chapter 11 cases including preparing and coordinating with STB with respect to documents for hearings, evidentiary matters, local rules and procedures and coordinated service of various motions, notices, and other documents for hearings including agendas, proposed orders, certificates of no objection, and witness and exhibit lists.

J. Litigation : Contested Matters and Adversary Proceedings – Submatter 014.

Total Fees: \$13,960.00

Total Hours: 19.2

35. This Submatter includes time spent by HOWLEY LAW attorneys and paraprofessionals relating to the analysis and evaluation of the potential contested matters, litigation and adversarial proceedings.

K. Meeting & Communications with Creditors – Submatter 015

Total Fees: \$2,025.00

Total Hours: 2.7

36. This Submatter includes preparing for and attending the 341(a) meeting and any other meetings or communications with creditors or the creditors' committee.

L. Plan and Disclosure Statement – Submatter 017.

Total Fees: \$32,595.00

Total Hours: 44.1

37. This Submatter includes time spent by HOWLEY LAW attorneys and paraprofessionals providing services related to the evaluation of a plan of liquidation versus dismissal and relevant precedent in the Southern District of Texas, including monitoring recent local cases.

**HOWLEY LAW'S REQUESTED COMPENSATION
AND REIMBURSEMENT SHOULD BE ALLOWED**

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

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

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably

skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

39. HOWLEY LAW respectfully submits that the services for which it has been compensated and for which it seeks compensation in this Application were, at the time rendered, necessary for and beneficial to the Debtors and were rendered to protect and preserve the Debtors' estates. HOWLEY LAW further believes that it performed the services for the Debtors economically, effectively, and efficiently, and the results obtained benefited not only the Debtors, but also their estates and constituents. HOWLEY LAW further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors and their estates.

40. During the course of the Chapter 11 Cases, HOWLEY LAW's hourly billing rates for attorneys was \$750.00. The hourly rates and corresponding rate structure utilized by HOWLEY LAW in the Chapter 11 Cases are equivalent to the hourly rates and corresponding rate structure used by HOWLEY LAW for restructuring, workout, bankruptcy, insolvency, and comparable matters whether in court or otherwise, regardless of whether a fee application is required. HOWLEY LAW strives to be efficient in the staffing of matters.

41. In sum, HOWLEY LAW respectfully submits that the professional services rendered and fees requested by HOWLEY LAW on behalf of the Debtors and their estates during the Chapter 11 Cases were necessary, appropriate and reasonable given the complexity of the Chapter 11 Cases, the time expended by HOWLEY LAW, the nature and extent of HOWLEY LAW's services provided, the value of HOWLEY LAW's services, and the cost of comparable services outside of bankruptcy, all of which are relevant factors set forth in section 330 of the Bankruptcy Code. Accordingly, HOWLEY LAW respectfully submits that approval of the

compensation sought herein is warranted and should be approved.

NOTICE

42. Notice of this Application will be provided in accordance with the procedures set forth in the Interim Compensation Order and the Settlement and Dismissal Order. The Debtors respectfully submit that no further notice is required.

NO PRIOR REQUEST

43. No prior application for the relief requested herein has been made to this or any other court.

WHEREFORE, HOWLEY LAW respectfully requests that the Court award interim and final allowance of HOWLEY LAW's compensation for professional services rendered during the Compensation Period in the amount of \$583,755.00⁴ representing 100% of fees incurred during the Compensation Period, and reimbursement in the amount of \$1,279.55, representing 100% of actual and necessary expenses incurred during the Compensation Period, and that such allowance be without prejudice to HOWLEY LAW's right to seek additional compensation for services performed and expenses incurred during the Compensation Period in the event such fees and expenses were not processed at the time of this Application and grant such other and further relief as is proper and just.

⁴ Includes estimated fees in the amount of \$40,000.00 incurred from March 22, 2024 through and including the date of dismissal of these chapter 11 cases.

Dated: April 1, 2024
Houston, Texas

By: /s/ Tom A. Howley

HOWLEY LAW PLLC

Tom A. Howley (TX Bar No. 24010115)

Eric Terry (TX Bar No. 00794729)

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eric@howley-law.com

*Local Counsel to the Debtors and the Debtors
in Possession*

- and -

SIMPSON THACHER & BARTLETT LLP

Sunny Singh (admitted *pro hac vice*)

Nicholas E. Baker (admitted *pro hac vice*)

Moshe A. Fink (admitted *pro hac vice*)

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*Counsel to the Debtors and the Debtors
in Possession*

CERTIFICATE OF SERVICE

I hereby certify that on April 1, 2024, a true and correct copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas and will be served as set forth in the Affidavit of Service to be filed by the Debtors' claims, noticing, and solicitation agent.

/s/ Tom A. Howley

Tom A. Howley

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF
TEXAS HOUSTON DIVISION**

In re:	§	
	§	
AMALGAM LIQUIDATION, LLC, <i>et</i>	§	Chapter 11
<i>al.</i> ,	§	
	§	Case No. 22-90901 (MI)
Debtors. ¹	§	
	§	(Jointly Administered)
	§	
	§	

**FINAL ORDER ALLOWING COMPENSATION
AND REIMBURSEMENT OF EXPENSES
(Docket No. ____)**

The Court has considered the Final Application for Compensation and Reimbursement of Expenses filed by Howley Law PLLC (the “Applicant”). The Court orders:

1. Applicant is allowed compensation and reimbursement of expenses in the amount of \$585,034.55 for the period set forth in the application.
2. The compensation and reimbursement of expenses allowed in this order and all previous interim allowances of compensation and reimbursement of expenses are approved on a final basis.
3. The Debtors are authorized to disburse any unpaid amounts allowed by paragraphs 1 or 2 of this Order.

Dated: _____, 2024
Houston, Texas

THE HONORABLE MARVIN ISGUR

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Amalgam Liquidation, LLC (f/k/a Anagram Holdings, LLC) (8535); Amalgam Liquidation International, Inc. (f/k/a Anagram International, Inc.) (2523) and Amalgam Liquidation International Holdings, Inc. (f/k/a Anagram International Holdings, Inc.) (5837). The location of the Debtors’ service address for purposes of these chapter 11 cases is: 7700 Anagram Drive, Eden Prairie, MN 55344.

Exhibit B

Howley Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF
TEXAS HOUSTON DIVISION**

In re:	§	
	§	
AMALGAM LIQUIDATION, LLC, <i>et</i>	§	Chapter 11
<i>al.</i> ,	§	
	§	Case No. 22-90901 (MI)
Debtors. ²	§	
	§	(Jointly Administered)
	§	
	§	

**DECLARATION OF TOM A. HOWLEY IN SUPPORT OF THE
FIRST INTERIM AND FINAL FEE APPLICATION OF HOWLEY LAW PLLC,
LOCAL COUNSEL FOR DEBTORS, FOR THE PERIOD FROM NOVEMBER 8, 2023
THROUGH MARCH 21, 2024**

I, Tom A. Howley, being duly sworn, state the following:

1. I am an owner/member of the law firm of Howley Law PLLC (“**HOWLEY LAW**”).³ I am one of the lead attorneys from HOWLEY LAW working on these chapter 11 cases. I am a member in good standing of the State Bar of Texas and the State Bar of New York. There are no disciplinary proceedings pending against me.

2. I have read the foregoing fee application of HOWLEY LAW, local counsel for the Debtors, for the Fee Period (the “**Application**”). To the best of my knowledge, the statements contained in the Application are true and correct. In addition, to the best of my knowledge, information and belief, I believe that the Application complies with Local Bankruptcy Rule 2016-

1.

² The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Amalgam Liquidation, LLC (f/k/a Anagram Holdings, LLC) (8535); Amalgam Liquidation International, Inc. (f/k/a Anagram International, Inc.) (2523) and Amalgam Liquidation International Holdings, Inc. (f/k/a Anagram International Holdings, Inc.) (5837). The location of the Debtors’ service address for purposes of these chapter 11 cases is: 7700 Anagram Drive, Eden Prairie, MN 55344.

³ Capitalized terms used but not otherwise defined herein shall have the meaning as set forth in the Final Fee Application.

3. In connection therewith, I hereby certify that:
- a. after reasonable inquiry, I believe that the fees and disbursements sought in the Application are permissible under the relevant rules, court orders, and Bankruptcy Code provisions;
 - b. the fees and disbursements sought in the Application are billed at rates customarily employed by HOWLEY LAW and generally accepted by HOWLEY LAW's clients, and none of the professionals seeking compensation varied their hourly rate based on the geographic location of the Debtors' case;
 - c. HOWLEY LAW did not increase its hourly rates from those disclosed in the Retention Application during the Chapter 11 Cases;
 - d. in accordance with Rule 2016(a) of the Federal Rules of Bankruptcy Procedure and section 504 of the Bankruptcy Code, no agreement or understanding exists between HOWLEY LAW and any other person for the sharing of compensation to be received in connection with the above cases except as authorized pursuant to the Bankruptcy Code, Bankruptcy Rules, and Local Bankruptcy Rules; and
 - e. all services for which compensation is sought were professional services on behalf of the Debtors and not on behalf of any other person.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: April 1, 2024
Houston, Texas

Respectfully Submitted

/s/ Tom A. Howley

Tom A. Howley
State Bar No. 24010115
Pennzoil Place – South Tower
711 Louisiana Street, Suite 1850
Houston, TX 77002-6760
Tel: 713.333.9125
tom@howley-law.com

Exhibit C

Engagement Letter



October 10, 2023

HOWLEY LAW PLLC
Pennzoil Place – South Tower
711 Louisiana Street, Ste. 1850
Houston, Texas 77002
713-333-9125

Anagram Holdings LLC,
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, Chief Restructuring Officer
7700 Anagram Drive
Eden Prairie, MN 55344

Re: Retention to Provide Legal Services as Local Counsel

Dear Mr. Frankum:

Thank you for retaining Howley Law PLLC as local counsel in this matter. We are pleased that you have sought our counsel, and we look forward to assisting you on the matter described below. We will do our best to marry up the legal needs of this assignment with your overall objectives and goals. This retention letter agreement (“Agreement”) sets forth the terms and conditions for Howley Law PLLC to provide professional services to you. We are available to discuss any of these matters with you or your designee.

SCOPE OF ENGAGEMENT AND CLIENT RELATIONSHIP. You have asked us to represent Anagram Holdings LLC, Anagram International Inc. and Anagram International Holdings Inc. (collectively, the “Client”). We will be representing you as local counsel with regard to a workout, restructuring and potential chapter 11 cases filed in the bankruptcy court for the Southern District of Texas. Our relationship may expand beyond the matter described herein, but only if you and we agree to specific new or expanded engagements. We are being retained as local counsel alongside your lead advisors at Simpson Thacher & Bartlett LLP. The point with lead counsel will be Sunny Singh and Nicholas Baker.

It is important to note that we are entering into an attorney client relationship only with Anagram Holdings LLC, Anagram International Inc. and Anagram International Holdings Inc. That is, unless you and we agree otherwise, Howley Law PLLC is not representing any owner, employee, officer, director, parent, subsidiary or other direct or indirect affiliate of the Client. This Agreement sets forth the entire agreement for rendering professional services in this matter.



FEES. Howley Law PLLC will bill the Client for fees incurred on account of services at the following rates: Tom A. Howley, Owner & Member, at a rate of \$750 per hour, Eric Terry, Of Counsel, at a rate of \$750 per hour and paralegals at a rate of \$300 per hour. Our fees and expenses incurred in connection with services rendered on a pre-filing basis will be due upon receipt. If a chapter filing occurs, we will be paid in accordance with the rules and protocols applicable to estate retained professionals.

EXPENSES. All reasonable and appropriate expenses related to providing services shall be included in the relevant invoice as disbursements advanced by Howley Law PLLC on behalf of the Client. In the event of a significant expense to be incurred, Client and Howley Law PLLC will confer and coordinate with regard to such expense in advance of incurrence and the Client shall pay the expense directly to the third party upon request by Howley Law PLLC.

RETAINER. Client agrees to provide an initial retainer in the amount of \$75,000.00. The retainer shall be placed in an IOLTA trust account and title shall vest in Howley Law PLLC upon receipt. The retainer shall be held until the conclusion of the engagement and applied to the final invoice for services rendered. In the meantime, regular invoices will be sent to the Client and paid on a timely basis with separate funds. If no fees and expenses are owed at the conclusion of the engagement, the retainer shall be promptly returned. It is understood that Howley Law PLLC will have a retainer of at least \$75,000.00 going into any possible chapter 11 cases.

PROCEDURES UPON TERMINATION. Unless terminated earlier by you or us, our attorney client relationship will end once we have completed our last assignment for you. Once we have completed our work, and at your request, we will return any of your property that might be in our possession. Consistent with our professional obligations, we also may keep copies of core documents and pleadings, as well as our own property relating to the matter, including lawyer work product, notes and administrative records, whether in electronic or hard copy format.

You agree that Howley Law PLLC will be free, on the later date set by bar requirements applicable to Texas or two years after the end of our relationship, to destroy or otherwise dispose of any documents or other materials, including electronic versions, relating to your representation and still in our possession without further notice to you.

NO GUARANTEE OF SUCCESS. It is impossible to provide any promise or guarantee about the outcome of a Client matter. Nothing in this Agreement or any statement by Howley Law PLLC attorneys or staff constitutes a promise or a guarantee as to the outcome. Any comments about the future result of a Client matter are expressions of judgment and are not binding on Howley Law PLLC.



MISCELLANEOUS. This Agreement is the product of arm's length negotiations between sophisticated parties and the Client acknowledges that it is experienced with respect to the retention of counsel or has otherwise sought out advice regarding the retention of counsel as needed. Client has entered into this Agreement and agreed to all of its terms and conditions voluntarily and fully informed based on adequate information and Client's own independent judgment.

GOVERNING LAW. This Agreement shall be governed by, and construed in accordance with, the laws of the state of Texas.

We look forward to representing you. Thanks for entrusting us with your legal needs. Please sign and return to us a copy of this Agreement in order to confirm that it accurately reflects the scope, terms and conditions with respect to this engagement. If you would like to discuss any of these matters, please give me a call.

Howley Law PLLC

A handwritten signature in black ink, appearing to read "T. Howley", written over a horizontal line.

Tom A. Howley
Owner & Member

On behalf of the Client, I agree to the terms and conditions of this Agreement and confirm that it accurately reflects the scope and intent of this engagement and that I am duly authorized by Anagram Holdings LLC, Anagram International Inc. and Anagram International Holdings Inc. to sign this letter agreement on their behalf.

Dated: October ____, 2023

Anagram Holdings LLC,
Anagram International Inc. and
Anagram International Holdings Inc.

A handwritten signature in black ink, appearing to read "Adrian Frankum", written over a horizontal line.

Name: Adrian Frankum
Title: Chief Restructuring Officer

Exhibit D**Summary of Total Fees Incurred and Hours Billed**

Name	Title or Position	Year of First Admission	Hours Billed in this Application	Rate	Total Compensation
Tom A. Howley	Owner/Member	1995	244.4	\$750.00	\$183,300.00
Eric Terry	Attorney	1995	333	\$750.00	\$249,750.00
Totals for Attorneys			577.4		\$433,050.00
Total Attorney Fees Requested					\$433,050.00
Attorney Average Hourly Rate					\$750.00

Paraprofessional	Title or Position		Hours Billed in this Application	Rate	Total Compensation
Roland G. Rodriguez	Paralegal		316.3	\$350.00	\$110,705.00
Totals for Paraprofessional			316.3		\$110,705.00
Total Paraprofessional Fees Requested					\$110,705.00
Paraprofessional Average Hourly Rate					\$350.00

Exhibit E**Summary of Fees by Submatter**

Submatter Number	Project Category	Hours	Fees
001	Asset Disposition and Sales Process	122.6	\$76,470.00
002	Assumption/Rejection of Leases and Contracts	41	\$28,950.00
004	Budgeting (Case)	35.3	\$17,755.00
005	Business Operations and Operational Pleadings	37.4	\$27,810.00
006	Case Administration	166.4	\$90,320.00
007	Claims Administration and Objections	64.9	\$43,875.00
010	Employment and Fee Application	185.7	\$106,155.00
012	Financing/Cash Collateral	17.8	\$11,830.00
013	Hearings	156.6	\$92,010.00
014	Litigation: Contested Matters and Adversary Proceedings	19.2	\$13,960.00
015	Meeting & Communications with Creditors	2.7	\$2,025.00
017	Plan and Disclosure Statement	44.1	\$32,595.00
	Total	893.7	\$543,755.00

Exhibit F

SUMMARY OF EXPENSES FOR THE FEE PERIOD

EXPENSES	TOTAL
E-112 Filing Fees (pro hac)	\$100.00
E- 116 Transcripts \$1,179.55	\$1,179.55
TOTAL	\$1,279.55

Exhibit G

Detailed Description of Services Provided



711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Invoice To:
Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

Payable To:
711 Louisiana Street, Ste. 1850
Houston, Texas 77002

INVOICE

Date: 12/27/2023

Invoice Number		Total
2824		\$154,845.55
Subtotal		\$154,845.55
Tax		\$0.00
Amount Due		\$30,871.00

**INVOICE**

Date: 12/27/2023

711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

00126-Anagram Holdings LLC

Local counsel with regard to a workout, restructuring and potential chapter 11 cases filed in the bankruptcy court for the Southern District of Texas.

Type	Date	Time Description	Hours	Attorney	Rate	Total
Service	11/08/2023	006 - Case Administration: Review of judge assignment and process for first day hearing (1.4); review and finalize emergency motions and organize for filing (3.2); filing of emergency motions (4.5); review of docket and collect relevant filings to share with team (2.7); discuss next steps and hearing logistics with team (1.8).	13.60	RGR	\$350.00	\$4,760.00
Service	11/08/2023	006 - Case Administration: Work on email regarding judge assignment and first day hearing date for first day pleadings after petition filed and courtesy emails to ust and T. Laws regarding same (0.5); Work on, review and file joint administration (0.5); notice of complex case (0.5), motion to extend date for schedules (0.5), tax motion (0.5), utility motion (0.5); dip motion (0.6); declaration in support of dip motion (0.6); cash management motion (0.5); insurance motion (0.5); critical vendor motion (0.5); customer program motion (0.5); wages motion (0.5); consolidated creditors motion (0.5); claims agent retention motion (0.5); notice of hearing (0.5); agenda (0.5); first day declaration (0.5); pro hacs (0.5); bid procedures motion (0.7); witness and exhibit list (0.8); several calls and emails regarding same (0.6); analysis of docket and review notices of appearance filed and	12.40	ET	\$750.00	\$9,300.00

		orders entered (0.6).				
Service	11/08/2023	001 - Asset Disposition and Sale Process: Review draft sale motion and provide comments (.6); review bid procedures and provide comments (.5).	1.10	TH	\$750.00	\$825.00
Service	11/08/2023	013 - Hearings: Assist Simpson Thacher in preparation for first day hearing (1.5); review evidentiary issues and witness/exhibit list (.7).	2.20	TH	\$750.00	\$1,650.00
Service	11/08/2023	006 - Case Administration: Assist with the logistics of scheduling the first day hearing and related matters (1.1); review docket and coordinate filing of the first day motions and notices (.5).	1.60	TH	\$750.00	\$1,200.00
Service	11/08/2023	012 - Financing/Cash Collateral: Review and provide comments to draft motion for DIP Financing (.9); review DIP Order and provide comments (.7); assist with coordination of filing of the DIP Motion for first day hearing (.2).	1.80	TH	\$750.00	\$1,350.00
Service	11/09/2023	006 - Case Administration: Work on and file amended agenda (1.2); work on and file notice of demonstrative and demonstrative exhibit (1.5); analysis of docket including notices of appearance filed and orders granting pro hacs (0.8); work on and file revised proposed dip order (1.2); work on and file revised wages order (0.6); work on and file revised cash management order (0.6); work on and file revised tax order (0.7); work on and file revised insurance order (0.6); work on and file revised critical vendor order (0.6).	7.80	ET	\$750.00	\$5,850.00
Service	11/09/2023	006 - Case Administration: Revise and file amended agenda (1); work on and file notice of demonstrative (1); review of docket and pull files and share same with team (2.3); review and file certain orders on emergency motions and share file marked copies with team (5.6); review of docket and calendaring of hearing dates (1.5).	11.40	RGR	\$350.00	\$3,990.00
Service	11/09/2023	006 - Case Administration: Work on revisions to First Day Orders regarding operations and coordinate on filing and upload.	1.30	TH	\$750.00	\$975.00
Service	11/09/2023	013 - Hearings: Assist with preparation for the first day hearing (2.8); confer with N. Baker on evidentiary points (.3); confer with Simpson team on hearing logistics,	5.70	TH	\$750.00	\$4,275.00

		technology and preparation items (.8); attend first day hearing (1.8).				
Service	11/10/2023	013 - Hearings: Review and respond to communications regarding first day hearing (.5); monitor hearing and record relevant items and dates (1.2).	1.70	RGR	\$350.00	\$595.00
Service	11/10/2023	006 - Case Administration: Revise approved multiple drafts of first day orders and file same (4.5); review of docket and pull relevant filings to share with team (1.9); work on notice of hearing for bid procedures and final orders (2.4); review correspondence relating to hearing and revision to orders (.7); contact court regarding status of order and discuss same with team (.3); contact claims agent regarding returned emails. (.3).	10.10	RGR	\$350.00	\$3,535.00
Service	11/10/2023	006 - Case Administration: Analysis of docket including entered orders and filed creditor matrix (0.7); Work on and file interim dip order with exhibits per court's ruling (1.3); Work on notice of bid procedures hearing (0.9); work on notice of final hearings for dip financing, customer programs, tax, insurance, critical vendors, and cash management (1); email to T. Laws regarding entry of interim dip order (0.2).	4.10	ET	\$750.00	\$3,075.00
Service	11/10/2023	013 - Hearings: Prepare for hearing including several emails regarding same (0.8); attend and participate in second day hearing (1).	1.80	ET	\$750.00	\$1,350.00
Service	11/10/2023	012 - Financing/Cash Collateral: Review DIP budget matters (.7); work on DIP Order and follow up regarding entry of the DIP Order (.8).	1.50	TH	\$750.00	\$1,125.00
Service	11/10/2023	005 - Business Operations and Operational Pleadings: Review and coordinate filing of updated orders for operational first day motions (.9); coordinate next steps upon entry of operational orders (.5).	1.40	TH	\$750.00	\$1,050.00
Service	11/10/2023	013 - Hearings: Monitor continuation of first day hearing and outcome (1.2).	1.20	TH	\$750.00	\$900.00
Service	11/11/2023	013 - Hearings: Review and provide comments to draft notices of upcoming hearings and coordinate.	1.10	TH	\$750.00	\$825.00
Service	11/11/2023	012 - Financing/Cash Collateral: Follow up on DIP Order issues and timing of the	1.10	TH	\$750.00	\$825.00

		closing of the DIP financing (.8); coordinate with N. Baker on DIP Loan and DIP order matters (.3).				
Service	11/12/2023	010 - Employment and Fee Applications: Work on employment application for Howley law.	0.60	ET	\$750.00	\$450.00
Service	11/12/2023	006 - Case Administration: Emails to courtroom deputy and working group regarding entry of interim dip order.	0.60	ET	\$750.00	\$450.00
Service	11/13/2023	001 - Asset Disposition and Sale Process: Research and analyze bid procedures orders entered in sdtx (3.8); confer with working group regarding same (.6).	4.40	ET	\$750.00	\$3,300.00
Service	11/13/2023	006 - Case Administration: work on issues related to bar date motion (0.2); work on issues related to service and confer with working group and J. Ruff, ust, regarding same (1.3); several emails to courtroom deputy regarding entry of interim dip order (0.5); work on transcript order for first day hearings (0.2); analysis of revised consolidated creditors order (0.6).	2.80	ET	\$750.00	\$2,100.00
Service	11/13/2023	013 - Hearings: Work on and file notice of hearing for bid procedures (0.8); work on and file notice of hearing for matters being heard on 12/6 (1); work on issues related to hearing on 11/20 including deadlines for agenda, witness and exhibit list, and declaration in support of bid procedures (1.6).	3.40	ET	\$750.00	\$2,550.00
Service	11/13/2023	010 - Employment and Fee Applications: Commence work on application to employ Howley Law.	0.70	TH	\$750.00	\$525.00
Service	11/13/2023	001 - Asset Disposition and Sale Process: Work on evidentiary points for bid procedures hearing (1.1); review deadlines for exhibit and witness list and filing of declaration (.3).	1.40	TH	\$750.00	\$1,050.00
Service	11/13/2023	012 - Financing/Cash Collateral: Confer and coordinate with Simpson team on entry of the DIP order (.4); follow up efforts to get the DIP order entered for the loan closing and coordinate with team (.4).	0.80	TH	\$750.00	\$600.00
Service	11/13/2023	013 - Hearings: Prepare draft notice of hearing for bid procedures and filing of same (1); prepare draft notice of hearing for 12/6/23 and filing of same (1.2); discuss logistics of notices with team (.5); work on	4.60	RGR	\$350.00	\$1,610.00

		draft agenda and witness and exhibit list (1.8).				
Service	11/13/2023	001 - Asset Disposition and Sale Process: Discuss research relating to bid procedures with E. Terry (.3); research bid procedures in similar matters in the SDTX and share with team (3.3).	3.60	RGR	\$350.00	\$1,260.00
Service	11/13/2023	006 - Case Administration: Prepare transcript request and filing of same (.7); review of docket and organize file marked copies for team (.9).	1.60	RGR	\$350.00	\$560.00
Service	11/14/2023	006 - Case Administration: Work on and file order regarding creditors consolidation and revised service provision including several emails regarding same (1.1); analysis of pacer docket and kcc docket (0.4).	1.50	ET	\$750.00	\$1,125.00
Service	11/14/2023	012 - Financing/Cash Collateral: Work on revised interim dip order with exhibits and several emails with clerk regarding same (2.6); analysis of dip budget (0.6).	3.20	ET	\$750.00	\$2,400.00
Service	11/14/2023	010 - Employment and Fee Applications: Work on issues related to weekly fees pursuant dip order and several emails with working group regarding same (2.2); work on issues related to expense guidelines and several emails regarding same (0.5).	2.70	ET	\$750.00	\$2,025.00
Service	11/14/2023	006 - Case Administration: Work on IDI preparation and coordination (.4); work on timeline of upcoming administrative deadlines (.3).	0.70	TH	\$750.00	\$525.00
Service	11/14/2023	012 - Financing/Cash Collateral: Review and coordinate on entry of DIP Order (.5); review provisions and communications on weekly reporting under the DIP credit agreement (.7).	1.20	TH	\$750.00	\$900.00
Service	11/14/2023	006 - Case Administration: Continual monitoring of of docket and pull relevant filings for file and share with team (1.1); upload Order relating to consolidated creditor matrix (.3).	1.40	RGR	\$350.00	\$490.00
Service	11/14/2023	012 - Financing/Cash Collateral: Monitoring of docket for DIP order (.4); discuss DIP order on docket with E. Terry (.5); review of order and work on correcting same on docket (2.3); uploading corrected DIP order and pull file marked copy to share with team (.6).	3.80	RGR	\$350.00	\$1,330.00

Service	11/14/2023	004 - Budgeting (Case): Review procedures for submitting estimated fee app and calendaring of relevant deadlines (1.2); prepare estimated fee app and share with team (1.8).	3.00	RGR	\$350.00	\$1,050.00
Service	11/15/2023	006 - Case Administration: Work on issues related to hearing transcript (0.7); analysis of entered consolidated creditors order and emails with kcc and working group regarding same and service issues (0.7); work on issues related to initial debtor interview including initial report checklist and us trustee guidelines for debtors in possession (1.3); analysis of email from waste management regarding utility order (0.4).	3.10	ET	\$750.00	\$2,325.00
Service	11/15/2023	013 - Hearings: Work on agenda for matters to be heard on 11/20 (1.5); work on witness and exhibit list for bid procedures hearing on 11/20 (1.6); work on issues related to hearing on 11/20 with working group (0.6)	3.70	ET	\$750.00	\$2,775.00
Service	11/15/2023	004 - Budgeting (Case): Work on weekly fee estimate.	0.50	ET	\$750.00	\$375.00
Service	11/15/2023	012 - Financing/Cash Collateral: Work on fee estimate reporting (.1); review communications on DIP financing matters (.3).	0.40	TH	\$750.00	\$300.00
Service	11/15/2023	001 - Asset Disposition and Sale Process: Assist with bidding procedures matters (.8); review bid timeline and assist with market precedent on similar time frames (.6); review findings and prior orders (.3).	1.70	TH	\$750.00	\$1,275.00
Service	11/15/2023	006 - Case Administration: Numerous calls to court, team and transcribers relating to status of transcript order (1.2); review and upload order relating to consolidated creditors (.8); review of notice process for claims agent and discuss same with claims agent and team (1); review US trustee guidelines and share details with team (.5).	3.50	RGR	\$350.00	\$1,225.00
Service	11/15/2023	013 - Hearings: Work on draft witness & exhibit list and Agenda for Bid Procedures hearing and discuss same with E. Terry (2.3); multiple discussions with teams to finalize witness & exhibit list and Agenda (.7); work on related documents for same (1).	4.00	RGR	\$350.00	\$1,400.00
Service	11/15/2023	004 - Budgeting (Case): Finalize estimated	0.80	RGR	\$350.00	\$280.00

fee application and share same with team.						
Expense	11/16/2023	E116 Trial transcripts: 11/09/23 Hearing Transcript Access Transcripts	1.00	TH	\$98.55	\$98.55
Service	11/16/2023	001 - Asset Disposition and Sale Process: Work on declaration in support of bid procedures motion.	1.00	ET	\$750.00	\$750.00
Service	11/16/2023	013 - Hearings: Prepare for bid procedure hearing including presentation issues (0.7); work on witness and exhibit list for hearing including several emails to working group regarding same (1.8); work on amended witness and exhibit list for hearing (0.6); work on agenda for hearing (0.7).	3.80	ET	\$750.00	\$2,850.00
Service	11/16/2023	006 - Case Administration: Work on IDI (0.6); participate in conference call with working group in preparation for IDI (0.5); work on issues related to transcript from first day hearings (1); analysis of docket sheet and deadlines and hearing dates (0.5).	2.60	ET	\$750.00	\$1,950.00
Service	11/16/2023	001 - Asset Disposition and Sale Process: Assist with bid procedures evidentiary points (1.1); review and provide comments to draft filings for bid procedures motion (.8).	1.90	TH	\$750.00	\$1,425.00
Service	11/16/2023	001 - Asset Disposition and Sale Process: Review draft Bid Declaration and filing of same.	1.00	RGR	\$350.00	\$350.00
Service	11/16/2023	006 - Case Administration: Continue to work with transcribers to obtain first day hearing transcripts (1.4); review of docket and pull relevant filings to supplement file and share same filings with team (.8); calendaring of events (.3).	2.50	RGR	\$350.00	\$875.00
Service	11/16/2023	013 - Hearings: Continue to revise drafts of witness and exhibit list and amended witness and exhibit list (1.9); pull and organize exhibits for Witness and Exhibit list (1); filing of witness and exhibit list and share filing with team (.5).	3.40	RGR	\$350.00	\$1,190.00
Service	11/17/2023	001 - Asset Disposition and Sale Process: Analysis of email from potential interested bidder (0.2); analysis of objection by silver point (0.8).	1.00	ET	\$750.00	\$750.00
Service	11/17/2023	006 - Case Administration: Work on IDI checklist and prepare for IDI (0.8); attend and participate in IDI (0.6); work on	2.70	ET	\$750.00	\$2,025.00

		documents to produce to ust (1.3).				
Service	11/17/2023	013 - Hearings: Work on agenda for bid procedures hearing (1.5); work on issues related to hearing preparation and possible amended agenda and amended bid procedures order (0.6).	2.10	ET	\$750.00	\$1,575.00
Service	11/17/2023	013 - Hearings: Work with team on revisions to witness & exhibit list (1.5). Organize exhibits for filing (.7); file witness & exhibit list and share with team (.6).	2.80	RGR	\$350.00	\$980.00
Service	11/17/2023	006 - Case Administration: Monitoring of docket and collect relevant filings for file and share with team (1.4); review communications for upcoming filing logistics (.5).	1.90	RGR	\$350.00	\$665.00
Expense	11/18/2023	E116 Trial transcripts: 11/10/23 Hearing Transcript Veritext	1.00	TH	\$292.00	\$292.00
Expense	11/19/2023	E112 Court fees: Pro Hac Vice Russell	1.00	TH	\$100.00	\$100.00
Service	11/19/2023	006 - Case Administration: Work on and file pro hac for B. Russell (0.4); analysis of verified 2019 statement by ad hoc group (0.4).	0.80	ET	\$750.00	\$600.00
Service	11/19/2023	001 - Asset Disposition and Sale Process: Analyze and work on reply to silver point's response to bid procedures motion (2.2); analyze and work on revised and updated bid procedures order (1.1); analyze statement by computershare trust company in connection with bid procedures motion (0.4).	3.70	ET	\$750.00	\$2,775.00
Service	11/19/2023	013 - Hearings: Work on amended agenda for bid procedures hearing.	1.50	ET	\$750.00	\$1,125.00
Service	11/19/2023	013 - Hearings: Work on amended agenda and discuss same with E. Terry (1.); filing of amended agenda and share filing with team (.6).	1.60	RGR	\$350.00	\$560.00
Service	11/19/2023	006 - Case Administration: Review of docket and organize filings and share same with team (.8); draft and file pro hac for W. Russell (.7).	1.50	RGR	\$350.00	\$525.00
Service	11/19/2023	001 - Asset Disposition and Sale Process: Review reply to Silver points objection to bid procedures and filing of same (1.6); review revised bid procedure order and filing of same (1.1).	2.70	RGR	\$350.00	\$945.00
Service	11/19/2023	001 - Asset Disposition and Sale Process:	2.50	TH	\$750.00	\$1,875.00

		Review and provide feedback on draft Reply Brief (.8); review Silver Point Capital's objection and evaluate (.6); assist with finalization of amended agenda and updated Bid Procedures Order (1.1).				
Service	11/20/2023	006 - Case Administration: Analysis of appointment of creditors committee notice.	0.20	ET	\$750.00	\$150.00
Service	11/20/2023	001 - Asset Disposition and Sale Process: Work on and analyze bid procedures order revisions for filing.	1.10	ET	\$750.00	\$825.00
Service	11/20/2023	013 - Hearings: Attend and participate in bid procedures hearing.	1.00	ET	\$750.00	\$750.00
Service	11/20/2023	013 - Hearings: Review status of the filings and objection for bid procedures hearing (.4); attend bid procedures hearing with Judge Isgur (.9).	1.30	TH	\$750.00	\$975.00
Service	11/20/2023	001 - Asset Disposition and Sale Process: Assist with finalization of updated Bid Procedures Order (.8); review and calendar new dates and deadlines for the sales process (.4).	1.20	TH	\$750.00	\$900.00
Service	11/20/2023	001 - Asset Disposition and Sale Process: Review communications regarding revised bidding procedures order and discuss same with team (.6); review draft bidding procedures order and organize for filing (1.4); file draft bidding procedures order and share same with team (.6).	2.60	RGR	\$350.00	\$910.00
Service	11/20/2023	006 - Case Administration: Review of docket regarding hearing transcript and discuss ordering of transcript (.5); pull filed pleadings (.4).	0.90	RGR	\$350.00	\$315.00
Service	11/20/2023	004 - Budgeting (Case): Review communications regarding interim fee compensation (.3); review of budget (.4).	0.70	RGR	\$350.00	\$245.00
Service	11/21/2023	013 - Hearings: Work on issues related to hearing on 12/6 including issues related to revised final orders (.3); several emails regarding same (.2).	0.50	ET	\$750.00	\$375.00
Service	11/21/2023	001 - Asset Disposition and Sale Process: Work on and file sale notice (0.8); emails regarding service of cure notice (0.3).	1.10	ET	\$750.00	\$825.00
Service	11/21/2023	010 - Employment and Fee Applications: Work on fee estimate (0.4); work on, analyze and file Barid retention papers (3.1).	3.50	ET	\$750.00	\$2,625.00

Service	11/21/2023	001 - Asset Disposition and Sale Process: Review draft notice of sale and coordinate with Simpson team (.4); review timeline and notices to go out on sale and executory contracts (.4).	0.80	TH	\$750.00	\$600.00
Service	11/21/2023	010 - Employment and Fee Applications: Work on draft retention papers for Howley Law (.4); review and provide comments on application to retain Baird (.6); coordinate finalization and filing of Baird application (.2).	1.20	TH	\$750.00	\$900.00
Service	11/21/2023	001 - Asset Disposition and Sale Process: Review of revised sale notice and provided comments to same (.7); filing of revised sale notice and provide file mark copy to team (.8); calendar of revised dates relevant to revised notice (.3).	1.80	RGR	\$350.00	\$630.00
Service	11/21/2023	010 - Employment and Fee Applications: Review communications regarding filing of Baird retention app (.3); discuss filing logistics with team (.5); review of Baird retention app and discuss same with team (1.5); organize Baird retention app and filing of same (.8); review of docket and pull Baird retention pleading (.3); discuss next steps regarding retention apps (.3).	3.70	RGR	\$350.00	\$1,295.00
Service	11/22/2023	010 - Employment and Fee Applications: Work on revisions to draft of Howley Law fee app (1.4); discuss fee app updates with E. Terry (.4).	1.80	RGR	\$350.00	\$630.00
Service	11/22/2023	006 - Case Administration: Review of docket and update file (.4); update calendar regarding revised deadlines (.3).	0.70	RGR	\$350.00	\$245.00
Service	11/22/2023	010 - Employment and Fee Applications: Work on Howley Law application to employ (1.5); analysis of STB application to employ (0.7).	2.20	ET	\$750.00	\$1,650.00
Service	11/24/2023	001 - Asset Disposition and Sale Process: Review cure notice and discuss with team (.6); filing of cure notice and discuss discuss service with E. Terry (.6).	1.20	RGR	\$350.00	\$420.00
Service	11/24/2023	001 - Asset Disposition and Sale Process: Work on and file notice of cure notice.	1.30	ET	\$750.00	\$975.00
Service	11/24/2023	010 - Employment and Fee Applications: Review updated draft application to employ Howley Law and provide comments (.5); review draft application to employ Simpson Thacher (.3); review conflict names and	1.10	TH	\$750.00	\$825.00

		compare lists (.3).				
Service	11/24/2023	002 - Assumption/Rejection of Leases and Contracts: Review draft notices of assumption and provide comments (.5); review and evaluate notice issues for KCC to handle and coordinate with team (.6); review and coordinate filing of notice and next steps for service (.3).	1.40	TH	\$750.00	\$1,050.00
Service	11/27/2023	013 - Hearings: Work on issues related to continuing second day hearings on 12/6 and emails regarding same.	1.00	ET	\$750.00	\$750.00
Service	11/27/2023	010 - Employment and Fee Applications: work on howley application to employ (0.6); work on issues related to application to employ ankura and A. Frankum as cro and procedure for doing so consistent with sdtx practice (2.2).	2.80	ET	\$750.00	\$2,100.00
Service	11/27/2023	006 - Case Administration: Work on transcript order for 11/20 hearing.	0.30	ET	\$750.00	\$225.00
Service	11/27/2023	010 - Employment and Fee Applications: Work on retention matters for Ankura (.4); review market precedent on retention of CRO's and coordinate best path forward (.4); review and revise updated retention papers for Howley Law (.1).	0.90	TH	\$750.00	\$675.00
Service	11/27/2023	002 - Assumption/Rejection of Leases and Contracts: Follow up on notice of cure amounts and service to counter parties (.4); review cure and assumption timeline (.3).	0.70	TH	\$750.00	\$525.00
Service	11/27/2023	006 - Case Administration: Assist with coordination of upcoming hearing dates and attendant deadlines.	0.50	TH	\$750.00	\$375.00
Service	11/27/2023	010 - Employment and Fee Applications: Review of comments to apps to employ (.4); further revision to Howley app to employ and discuss same with team (1); review of draft interim comp motion (.5).	1.90	RGR	\$350.00	\$665.00
Service	11/27/2023	006 - Case Administration: Review of docket and update file (.5); discuss transcript request and file request for transcript with court (.8); review of correspondence regarding logistics for fee apps (.4).	1.70	RGR	\$350.00	\$595.00
Service	11/28/2023	006 - Case Administration: Analysis of objection by centerpoint to utility motion.	0.50	ET	\$750.00	\$375.00
Service	11/28/2023	013 - Hearings: Work on issues related to	0.60	ET	\$750.00	\$450.00

		possible continuation of second day hearings on 12/6 and emails regarding same.				
Service	11/28/2023	010 - Employment and Fee Applications: Email to ust regarding cro application to employ (0.4); work on howley application to employ (1.6); work on motion for interim fee procedures (2.2); work on stb application to employ (1); work on weekly fee estimate (0.4).	5.60	ET	\$750.00	\$4,200.00
Service	11/28/2023	002 - Assumption/Rejection of Leases and Contracts: Review status of executory contract, cure and assumption matters including notice.	0.70	TH	\$750.00	\$525.00
Service	11/28/2023	001 - Asset Disposition and Sale Process: Review upcoming hearing dates and deadlines (.4); review service issues and filed certificates (.6).	1.00	TH	\$750.00	\$750.00
Service	11/28/2023	010 - Employment and Fee Applications: Further work on Howley app to employ app (1.3); review of stb app to employ and provide comment (1).	2.30	RGR	\$350.00	\$805.00
Service	11/28/2023	004 - Budgeting (Case): Prepare fee estimate draft invoice and fee estimate letter.	1.00	RGR	\$350.00	\$350.00
Service	11/29/2023	010 - Employment and Fee Applications: Coordinate on review of Ankura retention matters and market precedent (.4); review and finalize for filing the application to retain Howley Law (.2).	0.60	TH	\$750.00	\$450.00
Service	11/29/2023	001 - Asset Disposition and Sale Process: Review and evaluate noticing issues for sale process (.4); coordinate on certificate of service analysis and upcoming sale hearing deadlines and noticing matters (.7).	1.10	TH	\$750.00	\$825.00
Service	11/29/2023	006 - Case Administration: Review and respond to inquiries from creditors (.5); review upcoming deadlines and hearing dates (.3).	0.80	TH	\$750.00	\$600.00
Service	11/29/2023	010 - Employment and Fee Applications: Work on final revisions to Howley app to employ (.6); organizing and file Howley app to employ (1.1); discuss filing logistics with STB regarding their app to employ (.4).	2.10	RGR	\$350.00	\$735.00
Service	11/29/2023	013 - Hearings: Work on issues related to remote participate at hearing and other hearing preparation issues.	0.60	ET	\$750.00	\$450.00

Service	11/29/2023	010 - Employment and Fee Applications: Work on howley law application to employ (0.7); work on issues related to cro retention pursuant to 327 and sdtx proposed order to address ust concerns (0.8).	1.50	ET	\$750.00	\$1,125.00
Service	11/30/2023	010 - Employment and Fee Applications: Work on howley law application to employ (0.7); work on issues related to cro retention pursuant to 327 and sdtx proposed order to address ust concerns (0.8).	1.50	ET	\$750.00	\$1,125.00
Service	11/30/2023	006 - Case Administration: Analysis of service of notices including cure notice and bid procedures.	0.30	ET	\$750.00	\$225.00
Service	11/30/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Work on issues related to 2004 notice.	1.30	ET	\$750.00	\$975.00
Service	11/30/2023	013 - Hearings: Work on witness and exhibit list for 12/6 hearing (1.4); work on agenda for 12/6 hearing (1.3); work on cnos (1.3).	4.00	ET	\$750.00	\$3,000.00
Service	11/30/2023	010 - Employment and Fee Applications: Work on application to employ stb.	2.70	ET	\$750.00	\$2,025.00
Service	11/30/2023	012 - Financing/Cash Collateral: Review status of Final DIP Order and various comments (.5); review evidentiary points for final hearing and witnesses (.6).	1.10	TH	\$750.00	\$825.00
Service	11/30/2023	005 - Business Operations and Operational Pleadings: Review and coordinate responses to various outreach from counter parties regarding business operation matters.	0.60	TH	\$750.00	\$450.00
Service	11/30/2023	001 - Asset Disposition and Sale Process: Review and respond to inquiries on notice in sale process (.6); review certificate of service issues (.2); review and calendar deadlines tied to sale process (.4).	1.20	TH	\$750.00	\$900.00
Service	11/30/2023	011 - Employment and Fee Application Objections: Review draft of counsel's application to employ. (.8); organize, file and share with team counsel's application to employ (1.2).	2.00	RGR	\$350.00	\$700.00
Service	11/30/2023	013 - Hearings: Review of docket and filed motions to supplement information to add to draft of witness & exhibit list for hearing on 12/6 (1.5); discussions with E. Terry	5.90	RGR	\$350.00	\$2,065.00

regarding changes to draft agenda (1);
further work on agenda and cross
referencing docket references (1.9);
discuss certificate of no objection with E.
Terry and begin work on drafts of same
(1.5).

Service	11/30/2023	012 - Financing/Cash Collateral: Analysis of revisions to final dip order by ucc and issues related to extension of ucc's response date.	1.20	ET	\$750.00	\$900.00
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Time Keeper	Position	Hours	Rate	Total
Tom Howley	Attorney	47.5	\$750.00	\$35,625.00
Eric Terry	Attorney	106.6	\$750.00	\$79,950.00
Roland Rodriguez	Paralegal	110.8	\$350.00	\$38,780.00
Total				\$154,845.55
Payment (01/16/2024)				-\$123,974.55
Balance Owing				\$30,871.00

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2832	01/24/2024	\$253,605.60	\$202,916.60	\$50,689.00
2850	03/07/2024	\$51,358.40	\$41,212.40	\$10,146.00
2884	04/03/2024	\$41,065.00	\$0.00	\$41,065.00
2892	04/11/2024	\$44,160.00	\$0.00	\$44,160.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2824	01/11/2024	\$154,845.55	\$123,974.55	\$30,871.00
Outstanding Balance				\$176,931.00
Total Amount Outstanding				\$176,931.00



711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Invoice To:
Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

Payable To:
711 Louisiana Street, Ste. 1850
Houston, Texas 77002

INVOICE

Date: 01/09/2024

Invoice Number		Total
2832		\$253,605.60
Subtotal		\$253,605.60
Tax		\$0.00
Amount Due		\$50,689.00

**INVOICE**

Date: 01/09/2024

711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

00126-Anagram Holdings LLC

Local counsel with regard to a workout, restructuring and potential chapter 11 cases filed in the bankruptcy court for the Southern District of Texas.

Type	Date	Time Description	Hours	Attorney	Rate	Total
Service	12/01/2023	013 - Hearings: Work on agenda for 12/6 hearing (1.3); work on revisions to Witness & Exh list (1); discuss changes to agenda with team (1.2); research precedence to prior agendas for Judge Isgur (.6); further work on certificates of no objection and discuss same with E. Terry (2.9).	7.00	RGR	\$350.00	\$2,450.00
Service	12/01/2023	010 - Employment and Fee Applications: Review of draft interim compensation motion (.7); filing of interim compensation motion and share file marked copy with team (1.3); review draft application to employ of financial advisor (.8); file and share with team the application to employ financial advisor (.8).	3.60	RGR	\$350.00	\$1,260.00
Service	12/01/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Research and analyze issues related to motions for contempt regarding violations of the stay.	1.00	ET	\$750.00	\$750.00
Service	12/01/2023	010 - Employment and Fee Applications: Work on Ankura's application to employ (1.2); work on interim fee procedures motion (1.1).	2.30	ET	\$750.00	\$1,725.00
Service	12/01/2023	017 - Plan and Disclosure Statement: Research and analyze sdtx precedent for combination disclosure statements and	2.30	ET	\$750.00	\$1,725.00

		liquidating plans.				
Service	12/01/2023	013 - Hearings: Work on witness and exhibit list for 12/6 hearing (1.2); work on cnos for tax, insurance, customer programs, critical vendor, and cash management (1.4); work on agenda for 12/6 hearing (1.9).	4.50	ET	\$750.00	\$3,375.00
Service	12/01/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Research and analyze sdtx precedent regarding stay violations including whether initiated as contested matter or adversary.	1.90	ET	\$750.00	\$1,425.00
Service	12/01/2023	013 - Hearings: Review and evaluate evidentiary issues for second day hearing (.8); assist with preparation of draft exhibit and witness list (.5).	1.30	TH	\$750.00	\$975.00
Service	12/01/2023	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate contract counter parties informal objections to assumption and cure notices (.9); coordinate with Simpson team on cure matters (.5).	1.40	TH	\$750.00	\$1,050.00
Service	12/01/2023	005 - Business Operations and Operational Pleadings: Work on certificates of no objection for the first day motions relating to business operations and coordinate (1.1); review local rules and market precedent on treatment of second day orders (.5).	1.60	TH	\$750.00	\$1,200.00
Service	12/01/2023	006 - Case Administration: Review and coordinate responses to creditor outreach on the case and their claims.	0.70	TH	\$750.00	\$525.00
Service	12/01/2023	001 - Asset Disposition and Sale Process: Review and respond to issues on sale process and noticing matters (1.2); review upcoming timeline and deadlines on sale and bid process (.3).	1.50	TH	\$750.00	\$1,125.00
Service	12/02/2023	013 - Hearings: Work on certificates of no objection for cash management; tax; insurance; critical vendor; and customer programs.	1.50	ET	\$750.00	\$1,125.00
Service	12/03/2023	013 - Hearings: Work on certificate of counsel for utility motion.	1.00	ET	\$750.00	\$750.00
Service	12/03/2023	006 - Case Administration: Review and assist with evaluation of local procedures for pursuing stay violation relief (.6); review market precedent (.5).	1.10	TH	\$750.00	\$825.00

Service	12/03/2023	017 - Plan and Disclosure Statement: Research and review of local precedent on combined plan and disclosure statement for liquidation scenarios.	1.20	TH	\$750.00	\$900.00
Service	12/03/2023	005 - Business Operations and Operational Pleadings: Further review and edits to draft certificates of no objection for all of the various second day operational relief (.8); coordinate on upcoming hearing on second day motions (.5).	1.30	TH	\$750.00	\$975.00
Service	12/04/2023	013 - Hearings: Work on cnos (1.4); work on witness and exhibit list for 12/6 hearing (1.8); work on agenda for 12/6 hearing (0.5).	3.70	ET	\$750.00	\$2,775.00
Service	12/04/2023	013 - Hearings: Work on draft cnos and discuss with team (2.8); work on revisions to draft witness and exhibit list and filing of same (1.8); work on multiple revisions to agenda for 12/6 hearing and cross reference items with docket and discuss same with team (2).	6.60	RGR	\$350.00	\$2,310.00
Service	12/04/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Research and analyze sdtx precedent regarding stay violations including whether initiated as contested matter or adversary.	2.60	ET	\$750.00	\$1,950.00
Service	12/04/2023	004 - Budgeting (Case): Prepare draft fee estimate invoice for Howley Law.	0.50	RGR	\$350.00	\$175.00
Service	12/04/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Review and evaluate potential stay violation litigation and appropriate procedures.	1.20	TH	\$750.00	\$900.00
Service	12/04/2023	012 - Financing/Cash Collateral: Review updated edits and revisions to Final DIP Order and corresponding CNO for second day hearing.	1.10	TH	\$750.00	\$825.00
Service	12/04/2023	013 - Hearings: Draft and revise exhibit and witness list for the second day hearing and coordinate the filing of the list (.9); review and respond to inquiries on evidentiary points for second day hearing in case it goes forward (.7).	1.60	TH	\$750.00	\$1,200.00
Service	12/04/2023	005 - Business Operations and Operational Pleadings: Work on multiple CNO's for motions for operational relief and second day hearing (1.7); review edits to CNO's and coordinate in advance of second day hearing (.6).	2.30	TH	\$750.00	\$1,725.00

Service	12/04/2023	001 - Asset Disposition and Sale Process: Work on sale process items and deadlines (.7); review status of noticing relevant parties and status of bid process (.8).	1.50	TH	\$750.00	\$1,125.00
Service	12/05/2023	004 - Budgeting (Case): Prepare weekly fee estimate and discuss same with team.	1.10	RGR	\$350.00	\$385.00
Service	12/05/2023	013 - Hearings: Work on multiple iterations of agenda 12/6 hearing and discuss same with team (2.7); filing of agenda 12/6 hearing (.8); work on cnos and discussions with E. Terry regarding same (3.5); organizing and filing of cnos and sharing of file marked copies with team (1.7).	8.70	RGR	\$350.00	\$3,045.00
Service	12/05/2023	004 - Budgeting (Case): Work on weekly fee estimate.	0.50	ET	\$750.00	\$375.00
Service	12/05/2023	006 - Case Administration: Work on service issues including several emails regarding same and docket review regarding same.	0.60	ET	\$750.00	\$450.00
Service	12/05/2023	013 - Hearings: work on cno for tax motion including proposed order and redline (1); work on cno for cash management motion including proposed order and redline (1.8); emails regarding canceling hearing based on resolutions (0.3) work on cno for critical vendor including proposed order and redline (0.8); work on cno for customer programs including proposed order and redline (0.8); emails to clerk regarding cnos and hearing (0.5); work on email to clerk regarding objection to utility order and possible resolution or future hearing (0.8); work on cno for dip financing including proposed order and redline (1.3); work on cno for insurance motion including proposed order and redline (1.2) work on agenda for 12/6 hearing including revisions for cno filings and orders entered (1.8); analysis of entered orders for cash management; taxes; customer programs; and critical vendors (0.5).	10.80	ET	\$750.00	\$8,100.00
Service	12/05/2023	006 - Case Administration: Review and provide comments to draft Agenda for second day hearing (.5); coordinate second day hearing matters in light of resolution to second day relief (.8).	1.30	TH	\$750.00	\$975.00
Service	12/05/2023	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate response to information outreach by creditors on assumption and cure matters.	0.60	TH	\$750.00	\$450.00

Service	12/05/2023	012 - Financing/Cash Collateral: Work on CNO for Final DIP order (.4); review attachments and coordinate finalization for filing with the court (.2).	0.60	TH	\$750.00	\$450.00
Service	12/05/2023	005 - Business Operations and Operational Pleadings: Continue to work on resolution to operational motions and orders for second day relief (2.6); coordinate on revisions and finalization of CNO's for filing with the court related to business operations (1.5); review and coordinate inquiries on CNO process (.5).	4.60	TH	\$750.00	\$3,450.00
Service	12/05/2023	004 - Budgeting (Case): Work on fee budget matters and review DIP budget (.4); review fee estimate communications and prepare fee estimate (.3).	0.70	TH	\$750.00	\$525.00
Service	12/06/2023	006 - Case Administration: Several emails from providers regarding payment.	0.50	ET	\$750.00	\$375.00
Service	12/06/2023	010 - Employment and Fee Applications: Work on issues related to employment of Minnesota local counsel and several emails regarding same (1.2); analysis of docket and service issues (0.7).	1.90	ET	\$750.00	\$1,425.00
Service	12/06/2023	013 - Hearings: Analysis of entered final dip order (0.4); analysis of entered final insurance order (0.4); work on notice of cancellation of hearing (1.5); email with clerk of court regarding removal of all hearings (0.3).	2.60	ET	\$750.00	\$1,950.00
Service	12/06/2023	010 - Employment and Fee Applications: Review inquiry from Simpson team on retention of additional counsel (.1); review and evaluate best approach for retention and respond to Simpson team (.4).	0.50	TH	\$750.00	\$375.00
Service	12/06/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Assist with inquiries from Simpson team on relevant precedent for potential litigation against contract counter party (1.3); review local rules and procedures on adversary versus motion (.6).	1.90	TH	\$750.00	\$1,425.00
Service	12/06/2023	013 - Hearings: Assist with inquiries from Simpson team on relevant precedent for potential litigation against contract counter party (1.3); review local rules and procedures on adversary versus motion (.3).	1.60	TH	\$750.00	\$1,200.00
Service	12/06/2023	002 - Assumption/Rejection of Leases and	0.50	TH	\$750.00	\$375.00

		Contracts: Review and coordinate responses to counter party outreach on cure and assumption matters.				
Service	12/06/2023	001 - Asset Disposition and Sale Process: Review and evaluate sale matters and relevant precedent on timeline.	0.60	TH	\$750.00	\$450.00
Service	12/06/2023	005 - Business Operations and Operational Pleadings: Continue to coordinate resolution of second day relief on business operation motions.	1.10	TH	\$750.00	\$825.00
Service	12/06/2023	006 - Case Administration: Review of docket and collect relevant filings to share with team (1). Review of order and discuss dates referenced and if correction needed (.4). Review of claims agent notice process and discuss same with team (.7). Review of local rules regarding notice (.7).	2.80	RGR	\$350.00	\$980.00
Service	12/06/2023	013 - Hearings: Revise agenda and filing of same (1.3); research need for notice of hearing cancellation (.6); prepare notice of hearing cancellation and filing of same (1.9).	3.80	RGR	\$350.00	\$1,330.00
Expense	12/07/2023	E116 Trial transcripts: Veritext Transcriber of 11/20/23 Hearing	1.00	TH	\$160.60	\$160.60
Service	12/07/2023	001 - Asset Disposition and Sale Process: Analysis of draft sale order and work on notice of proposed sale order in accordance with bidding procedures order.	1.90	ET	\$750.00	\$1,425.00
Service	12/07/2023	006 - Case Administration: Email from counsel for DEACRO regarding critical vendor status (0.3); several emails from parties regarding cure costs (0.5).	0.80	ET	\$750.00	\$600.00
Service	12/07/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Research and analyze cases in 5th circuit regarding whether court can make a determination as to the validity of underlying contract or lease in the context of a motion to assume or whether an adversary is required considering the 2d circuit Orion Pictures case.	5.50	ET	\$750.00	\$4,125.00
Service	12/07/2023	002 - Assumption/Rejection of Leases and Contracts: Continue to review and coordinate responses to contract counter parties on assumption and cure notices.	0.50	TH	\$750.00	\$375.00
Service	12/07/2023	001 - Asset Disposition and Sale Process: Review noticing issues on sale and bid	0.50	TH	\$750.00	\$375.00

		procedures (.3); review and respond to inquiries on sale timeline and interest in assets (.2).				
Service	12/07/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Review and coordinate research on potential litigation with contract counter party (.8); review cases in Fifth Circuit on contract dispute items (.6).	1.40	TH	\$750.00	\$1,050.00
Service	12/07/2023	006 - Case Administration: Review and assist with response to Simpson team inquiries on case administration matters.	0.40	TH	\$750.00	\$300.00
Service	12/07/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Review research and correspondence related to procedure for assumption of a contract (.8); collate research to share with team (.3).	1.10	RGR	\$350.00	\$385.00
Service	12/07/2023	001 - Asset Disposition and Sale Process: Review draft sale order and work on notice of proposed sale order (.5); research samples and draft notice (1.8).	2.30	RGR	\$350.00	\$805.00
Service	12/08/2023	001 - Asset Disposition and Sale Process: Emails regarding specific cure amounts from various parties (0.8); analysis of crown equipment objection to cure notice (0.5); work on notice of proposed sale and analysis of draft sale order (3.2).	4.50	ET	\$750.00	\$3,375.00
Service	12/08/2023	006 - Case Administration: Emails from WM regarding utility order (0.3); work on bar date motion (2.5).	2.80	ET	\$750.00	\$2,100.00
Service	12/08/2023	014 - Litigation: Contested Matters and Adversary Proceedings: Assist with research on potential litigation against contract counter party and appropriate procedural mechanisms.	1.30	TH	\$750.00	\$975.00
Service	12/08/2023	007 - Claims Administration and Objections: Work on bar date issues (.7); commence review of draft bar date motion, order and attachments (1.1).	1.80	TH	\$750.00	\$1,350.00
Service	12/08/2023	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate responses to counter party outreach on cure and assumption matters (.5); review filings on cure issues (.4); review assumption issues for specific contract and local precedent (1.5).	2.40	TH	\$750.00	\$1,800.00
Service	12/08/2023	006 - Case Administration: Review	2.70	RGR	\$350.00	\$945.00

		revisions to draft notice of proposed bar date motion (1.1); multiple discussions with E. Terry (.6); review of docket and organize filings (1).				
Service	12/08/2023	001 - Asset Disposition and Sale Process: Work on revisions to draft of proposed sale order notice (3.2); discussions of notice with E. Terry (.3).	3.50	RGR	\$350.00	\$1,225.00
Service	12/09/2023	006 - Case Administration: Work on bar date motion.	2.30	ET	\$750.00	\$1,725.00
Service	12/09/2023	006 - Case Administration: Draft and finalize bar date motion (2.7); file bar date motion and share with team (.4).	3.10	RGR	\$350.00	\$1,085.00
Service	12/09/2023	002 - Assumption/Rejection of Leases and Contracts: Review filings related to contract cure amounts and assumption matters (.3); review communications with counter parties and coordinate responses with Simpson team (.6).	0.90	TH	\$750.00	\$675.00
Service	12/09/2023	001 - Asset Disposition and Sale Process: Review and coordinate on sale matters and upcoming milestones (.5); review and provide comments to draft notice of proposed Sale Order (.4).	0.90	TH	\$750.00	\$675.00
Service	12/10/2023	001 - Asset Disposition and Sale Process: Work on draft notice of proposed sale order (2.9); file notice of proposed sale order and share with team (.4).	3.30	RGR	\$350.00	\$1,155.00
Service	12/10/2023	006 - Case Administration: Review of docket and share relevant filings with team (.3); discuss logistics for sharing filings with STB (.3).	0.60	RGR	\$350.00	\$210.00
Service	12/10/2023	001 - Asset Disposition and Sale Process: Work on notice of sale order (2.1); work on proposed sale order per bidding procedures (2.2)	4.30	ET	\$750.00	\$3,225.00
Service	12/10/2023	001 - Asset Disposition and Sale Process: Review and respond to inquiries on sale process and notice of proposed Sale Order (.6); review and revise notice of proposed Sale Order (.8); review proposed Sale Order (.4).	1.80	TH	\$750.00	\$1,350.00
Service	12/11/2023	004 - Budgeting (Case): Work on fee estimate.	0.30	ET	\$750.00	\$225.00
Service	12/11/2023	006 - Case Administration: Analysis of docket and confirm service issues.	0.30	ET	\$750.00	\$225.00

Service	12/11/2023	001 - Asset Disposition and Sale Process: Analysis of issues related to sale timeline.	0.50	ET	\$750.00	\$375.00
Service	12/11/2023	002 - Assumption/Rejection of Leases and Contracts: Emails regarding Crown objection to cure claim (0.4); email regarding Warner Bros. cure claim (0.2); emails regarding deacro claim (0.3); email regarding lumen cure and updated cure notice (0.2).	1.10	ET	\$750.00	\$825.00
Service	12/11/2023	017 - Plan and Disclosure Statement: Research and analyze cases in sdtx involving confirmed combined plan/ds (3.2); and local rules related to same (.5).	3.70	ET	\$750.00	\$2,775.00
Service	12/11/2023	006 - Case Administration: Review of docket and reconcile filings (1); review of filed poc and discuss process for review (.3); review email regarding service and process (.3).	1.60	RGR	\$350.00	\$560.00
Service	12/11/2023	004 - Budgeting (Case): Prepare draft invoice for weekly fee estimate.	0.70	RGR	\$350.00	\$245.00
Service	12/11/2023	017 - Plan and Disclosure Statement: Review of research relating to combined plans (1); forward research to STB (.2).	1.20	RGR	\$350.00	\$420.00
Service	12/11/2023	017 - Plan and Disclosure Statement: Assist with local research and analysis on plan of liquidation and disclosure statement issues (1.3); review market precedent on plan and disclosure statement combination (.8).	2.10	TH	\$750.00	\$1,575.00
Service	12/11/2023	002 - Assumption/Rejection of Leases and Contracts: Continue to assist with and coordinate responses to outreach by contract counter parties on executory contract treatment.	0.80	TH	\$750.00	\$600.00
Service	12/11/2023	001 - Asset Disposition and Sale Process: Review timeline of upcoming deadlines tied to the sale process (.3); review cure notice and cure objection matters (.5).	0.80	TH	\$750.00	\$600.00
Service	12/12/2023	004 - Budgeting (Case): Work on fee estimate.	0.20	ET	\$750.00	\$150.00
Service	12/12/2023	004 - Budgeting (Case): Finalize weekly fee estimate.	0.80	RGR	\$350.00	\$280.00
Service	12/12/2023	015 - Meetings of and Communications with Creditors: Email regarding deacro claim.	0.20	ET	\$750.00	\$150.00
Service	12/12/2023	006 - Case Administration: Work on	1.90	ET	\$750.00	\$1,425.00

		schedules and sofas for anagram holdings llc (0.6); work on schedules and sofas for anagram international holdings inc (0.5); work on schedules and sofas for anagram international inc (0.8).				
Service	12/12/2023	006 - Case Administration: Review communications regarding filing of schedules and sofas and discuss with E. Terry (.5); review of schedules and sofas and organize for filing (1.2); filing of schedules and sofas and share filings with STB (1).	2.70	RGR	\$350.00	\$945.00
Service	12/12/2023	010 - Employment and Fee Applications: Analysis of docket and submission time of Baird application to employ (0.3); work on certificate of no objection for Baird retention order (1.4); analysis of revised proposed order and redline for Baird retention order (0.8); analysis of application to employ lowenstein as UCC counsel (0.2); analysis of application to employ munsch as co-counsel to UCC (0.2); analysis of application to employ Province as FA for UCC (0.2).	3.10	ET	\$750.00	\$2,325.00
Service	12/12/2023	010 - Employment and Fee Applications: Review docket and deadline for Baird application (0.3); draft cno for Baird application and discussions with E. Terry regarding same (1.7); review of revised order for Baird application (.4); review of apps to employ UCC counsel and discuss with E. Terry (.5).	2.90	RGR	\$350.00	\$1,015.00
Service	12/12/2023	002 - Assumption/Rejection of Leases and Contracts: Work on first supplemental cure notice (1.3); emails regarding cure claim for warner (0.5); analysis of emails regarding crown equipment agreements (0.3).	2.10	ET	\$750.00	\$1,575.00
Service	12/12/2023	001 - Asset Disposition and Sale Process: Analysis of docket entry regarding sale hearing as virtual only and email to working group regarding same (0.2); email to case manager regarding same (0.2); work on amended notice of sale hearing as virtual only (1.3).	1.70	ET	\$750.00	\$1,275.00
Service	12/12/2023	001 - Asset Disposition and Sale Process: Review docket entry from court relating to sale hearing (.2); review emails regarding updated hearing details and discuss same with E. Terry (.4); draft amended notice and discuss same with E. Terry (2.1).	2.70	RGR	\$350.00	\$945.00

Service	12/12/2023	010 - Employment and Fee Applications: Draft and revise CNO for Baird application to retain (.3); review upcoming response deadlines for other employment applications (.2).	0.50	TH	\$750.00	\$375.00
Service	12/12/2023	002 - Assumption/Rejection of Leases and Contracts: Assist with cure and noticing issues (.4); review first supplemental cure notice and coordinate filing same (.3).	0.70	TH	\$750.00	\$525.00
Service	12/12/2023	006 - Case Administration: Review and coordinate on schedules and statements of financial affairs (.7); review local rules on CNO process and timing and compare to complex case procedures (.4).	1.10	TH	\$750.00	\$825.00
Service	12/13/2023	001 - Asset Disposition and Sale Process: Work on amended notice of sale hearing as virtual only and several emails regarding same.	1.00	ET	\$750.00	\$750.00
Service	12/13/2023	001 - Asset Disposition and Sale Process: Work on finalizing notice of sale hearing and discuss same with E. Terry (.9); review emails regarding filing logistics (.3).	1.20	RGR	\$350.00	\$420.00
Service	12/13/2023	010 - Employment and Fee Applications: Work on Baird revised proposed order and redline and CNO.	1.80	ET	\$750.00	\$1,350.00
Service	12/13/2023	010 - Employment and Fee Applications: Work on Baird CNO 1.4; review and comments on revised proposed order (.4); filing of CNO and share same with STB (.5).	2.30	RGR	\$350.00	\$805.00
Service	12/13/2023	002 - Assumption/Rejection of Leases and Contracts: Emails regarding crown cure claim (0.3); emails regarding minncor cure claim (0.3).	0.60	ET	\$750.00	\$450.00
Service	12/13/2023	004 - Budgeting (Case): Analysis of fee estimates for professionals.	0.50	ET	\$750.00	\$375.00
Service	12/13/2023	006 - Case Administration: Review of docket and update filing records (.8); review emails and direct inquires from creditor to STB (.4); calendaring of deadlines (.4).	1.60	RGR	\$350.00	\$560.00
Service	12/13/2023	006 - Case Administration: Coordinate on preparation for 341 meeting (.5); review docket filings and coordinate on deadlines and responses (.7).	1.20	TH	\$750.00	\$900.00
Service	12/13/2023	001 - Asset Disposition and Sale Process: Review and respond to inquiries on sale	0.70	TH	\$750.00	\$525.00

		process and next steps (.4); review noticing matters and coordinate with KCC (.3).				
Service	12/13/2023	013 - Hearings: Review docket entry and coordinate amended notice of sale hearing with Simpson team (.8); review upcoming deadlines for sale hearing and related evidentiary points (.7).	1.50	TH	\$750.00	\$1,125.00
Service	12/13/2023	015 - Meetings of and Communications with Creditors: Prepare for 341 meeting including analysis of schedules and sofas.	1.10	ET	\$750.00	\$825.00
Service	12/14/2023	013 - Hearings: Work on agenda for sale hearing (0.5); work on witness and exhibit list for sale hearing (0.6).	1.10	ET	\$750.00	\$825.00
Service	12/14/2023	013 - Hearings: Research local rules and samples regarding recent agendas for sales hearings (.8); work on draft agenda for sale hearing (1.3); work on draft of witness and exhibit list for sale hearing and pull and cross reference exhibits (1.5); discussions with E. Terry regarding agenda and witness & exhibit list (.5).	4.10	RGR	\$350.00	\$1,435.00
Service	12/14/2023	007 - Claims Administration and Objections: Email from counsel for Party City regarding claims objections.	0.20	ET	\$750.00	\$150.00
Service	12/14/2023	001 - Asset Disposition and Sale Process: Work on amended notice of sale hearing as virtual only (1.1); work on issues related to bidding process and emails regarding same (0.5).	1.60	ET	\$750.00	\$1,200.00
Service	12/14/2023	001 - Asset Disposition and Sale Process: Work on amended notice of sale hearing as virtual only (1.8); discussions with E. Terry regarding amended notice (.5).	2.30	RGR	\$350.00	\$805.00
Service	12/14/2023	015 - Meetings of and Communications with Creditors: Prepare for 341 meeting including analysis of schedules and sofas (0.5); attend and participate in 341 meeting (0.9).	1.40	ET	\$750.00	\$1,050.00
Service	12/14/2023	010 - Employment and Fee Applications: Analysis of comments by ust to STB retention order (0.4); analysis of comments by ust to Howley retention order (0.5); analysis of comments by ust to interim fee procedures order (0.5),	1.40	ET	\$750.00	\$1,050.00
Service	12/14/2023	010 - Employment and Fee Applications: Review of comments from UST to STB, Howley comments to retention apps and	1.60	RGR	\$350.00	\$560.00

		interim fee procedures (1.2); discuss next steps relating to cnos for interim fee apps (.4).				
Service	12/14/2023	002 - Assumption/Rejection of Leases and Contracts: Emails regarding crown cure claim (0.2); emails regarding minncor cure claim (0.2).	0.40	ET	\$750.00	\$300.00
Service	12/14/2023	001 - Asset Disposition and Sale Process: Review status of bidding process and negotiations with contract counter parties tied to stalking horse bid.	0.70	TH	\$750.00	\$525.00
Service	12/14/2023	013 - Hearings: Review and coordinate on evidentiary points for upcoming sale hearing (.6); work on exhibit and witness list matters (.6).	1.20	TH	\$750.00	\$900.00
Service	12/14/2023	002 - Assumption/Rejection of Leases and Contracts: Review cure matters and inquiries and coordinate response with Simpson team (.7); review communications from counter parties related to cure costs and reconciliation (.5).	1.20	TH	\$750.00	\$900.00
Service	12/14/2023	010 - Employment and Fee Applications: Review comments by UST to the various pending employment application orders and coordinate response (.8); review upcoming deadlines tied to employment applications (.3).	1.10	TH	\$750.00	\$825.00
Service	12/15/2023	006 - Case Administration: Work on issues related to deadlines including deadline for MOR and objection deadlines for various pleadings.	0.50	ET	\$750.00	\$375.00
Service	12/15/2023	006 - Case Administration: Review of deadlines and calendaring of same (.5); review of docket and update files with filings (.4).	0.90	RGR	\$350.00	\$315.00
Service	12/15/2023	013 - Hearings: Work on agenda for sale hearing (1.1); work on witness and exhibit list for sale hearing (0.9).	2.00	ET	\$750.00	\$1,500.00
Service	12/15/2023	013 - Hearings: Further work on agenda and witness and exhibit list for sale hearing (1.8); discussion with E. Terry regarding agenda (.3).	2.10	RGR	\$350.00	\$735.00
Service	12/15/2023	001 - Asset Disposition and Sale Process: Work on issues related to bidding process and emails regarding same.	0.70	ET	\$750.00	\$525.00
Service	12/15/2023	010 - Employment and Fee Applications:	0.50	ET	\$750.00	\$375.00

		Work on revised Howley retention order per ust comments.				
Service	12/15/2023	002 - Assumption/Rejection of Leases and Contracts: Emails regarding crown cure claim.	0.30	ET	\$750.00	\$225.00
Service	12/15/2023	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate on negotiations with counter parties on cure amounts and assumption matters (.8); review noticing and certificate of service matters for counter parties (.5).	1.30	TH	\$750.00	\$975.00
Service	12/15/2023	013 - Hearings: Review evidentiary points for upcoming hearing on 12/22 (.6); work on exhibit and witness list and hearing agenda with team (.9).	1.50	TH	\$750.00	\$1,125.00
Service	12/15/2023	001 - Asset Disposition and Sale Process: Work on sale process matters and coordinate on upcoming deadlines and hearing date matters (1.6); review status of the bidding and negotiations with counter parties on stalking horse bid (.9); review docket on response deadlines and coordinate on exhibit and witness list issues (1.1).	3.60	TH	\$750.00	\$2,700.00
Service	12/16/2023	010 - Employment and Fee Applications: Review of communications regarding filing logistics for cnos for apps to employ (.3); draft cno and revised proposed orders for Howley app to employ (1.5).	1.80	RGR	\$350.00	\$630.00
Service	12/16/2023	006 - Case Administration: Review of docket and update pleading folder.	0.30	RGR	\$350.00	\$105.00
Service	12/17/2023	010 - Employment and Fee Applications: Work on revised Howley retention order per ust comments (0.7); work on cno for howley retention order (0.7).	1.40	ET	\$750.00	\$1,050.00
Service	12/17/2023	010 - Employment and Fee Applications: Update proposed retention order for Howley retention app and redline (.5); work on revisions to Howley retention app (.3).	0.80	RGR	\$350.00	\$280.00
Service	12/18/2023	007 - Claims Administration and Objections: Emails regarding Party City's objection to claims and issues related to intercompany contracts.	0.30	ET	\$750.00	\$225.00
Service	12/18/2023	002 - Assumption/Rejection of Leases and Contracts: Emails regarding crown cure claim (0.3); emails regarding minncor cure claim (0.3).	0.60	ET	\$750.00	\$450.00

Service	12/18/2023	001 - Asset Disposition and Sale Process: Work on notice of successful bidder and cancellation of auction (0.9); work on issues related to sale hearing considering cancellation of auction (0.7).	1.60	ET	\$750.00	\$1,200.00
Service	12/18/2023	001 - Asset Disposition and Sale Process: Review draft notice of successful bidder and finalize (0.8); filing notice of successful bidder and share filing with STB (.6); review and provide comment to draft cure notice (1); filing of cure notice and share filing with STB (.5).	2.90	RGR	\$350.00	\$1,015.00
Service	12/18/2023	004 - Budgeting (Case): Work on invoice for weekly fee estimate (.8); prepare weekly fee estimate letter and share with T. Howley (.5).	1.30	RGR	\$350.00	\$455.00
Service	12/18/2023	010 - Employment and Fee Applications: Work on revisions to November invoice for use in fee app (1.4); work on revisions to draft cno for Ankura retention order (0.7); work on revisions to draft cno for STB retention order (0.7); work on revisions to draft cno interim comp order (0.7); revisions to cno for Howley retention order (.5).	4.00	RGR	\$350.00	\$1,400.00
Service	12/18/2023	010 - Employment and Fee Applications: Work on revised Howley retention order and emails to ust regarding same (1.2); work on issues related to interim comp order including emails to working group and ust regarding same (1); work on November invoice (0.6); work on cno for ankura retention order (0.3); work on cno for stb retention order (0.3); work on cno interim comp order (0.3).	3.70	ET	\$750.00	\$2,775.00
Service	12/18/2023	010 - Employment and Fee Applications: Commence work on CNO's for pending employment applications (.6); review upcoming deadlines under local rules and procedures (.7).	1.30	TH	\$750.00	\$975.00
Service	12/18/2023	002 - Assumption/Rejection of Leases and Contracts: Continue to monitor and coordinate on counter party outreach on executory contracts and cure notice matters.	1.20	TH	\$750.00	\$900.00
Service	12/18/2023	013 - Hearings: Work on revised exhibit and witness list (.6); review evidentiary points for upcoming sale hearing and coordinate with Simpson team (.5).	1.10	TH	\$750.00	\$825.00
Service	12/18/2023	001 - Asset Disposition and Sale Process:	2.40	TH	\$750.00	\$1,800.00

		Review and coordinate with Simpson team on filings for cure notices and assumption issues (.8); review and provide comments on supplement assumption and cure notice (.7); review communications on cure notice (.3); finalize supplemental cure and assumption notice for filing with court (.6).				
Service	12/19/2023	002 - Assumption/Rejection of Leases and Contracts: Emails regarding informal issues raised by counsel for Nixon Peabody to sale order (0.3).	0.30	ET	\$750.00	\$225.00
Service	12/19/2023	006 - Case Administration: Analysis of docket and service issues.	0.30	ET	\$750.00	\$225.00
Service	12/19/2023	004 - Budgeting (Case): Work on weekly fee estimate.	0.50	ET	\$750.00	\$375.00
Service	12/19/2023	007 - Claims Administration and Objections: Emails regarding deacro claims (0.5); email regarding Party City negotiations (0.2).	0.70	ET	\$750.00	\$525.00
Service	12/19/2023	013 - Hearings: Work on agenda for sale hearing (1); work on witness and exhibit list for sale hearing (0.5)	1.50	ET	\$750.00	\$1,125.00
Service	12/19/2023	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate on contract counter party outreach (.7); review and evaluate cure and assumption matters (.4).	1.10	TH	\$750.00	\$825.00
Service	12/19/2023	013 - Hearings: Work on filings to support the evidentiary record for the sale hearing (1.4); review and revise draft exhibit and witness list (.5); review and revise agenda (.3).	2.20	TH	\$750.00	\$1,650.00
Service	12/19/2023	001 - Asset Disposition and Sale Process: Review status of the stalking horse bid and next steps for preparation for court approval (.8); review declaration in support of the sale (.7).	1.50	TH	\$750.00	\$1,125.00
Service	12/19/2023	001 - Asset Disposition and Sale Process: Review draft of revised sale declaration and notice (1); review of communications regarding sale declaration and notice (.3).	1.30	RGR	\$350.00	\$455.00
Service	12/19/2023	013 - Hearings: Review of comments to agenda and witness & exhibit list and discussion with E. Terry regarding same (.6); revisions to agenda and witness & exhibit list (.8).	1.40	RGR	\$350.00	\$490.00

Service	12/20/2023	001 - Asset Disposition and Sale Process: Work on supplemental declaration of A. Bijoor in support of sale transaction (1.1); work on notice of revised sale order (2).	3.10	ET	\$750.00	\$2,325.00
Service	12/20/2023	010 - Employment and Fee Applications: Work on revised interim comp order and cno for same (0.8); work on revised howley retention order and cno for same (0.5).	1.30	ET	\$750.00	\$975.00
Service	12/20/2023	002 - Assumption/Rejection of Leases and Contracts: Work on third supplemental cure notice (2.4); emails regarding Toray Plastics cure claim (0.2).	2.60	ET	\$750.00	\$1,950.00
Service	12/20/2023	013 - Hearings: Work on agenda for sale hearing (2.3); work on witness and exhibit list for sale hearing (1.6).	3.90	ET	\$750.00	\$2,925.00
Service	12/20/2023	013 - Hearings: Review of multiple comments to agenda and witness & exhibit list (.7); multiple revisions to draft agenda and witness & exhibit list and discussions regarding same (1.7); filing of witness and exhibit list (.6).	3.00	RGR	\$350.00	\$1,050.00
Service	12/20/2023	010 - Employment and Fee Applications: Work on cnos for Howley Law app to employ (.5); review emails regarding logistics relating to interim comp order (.4).	0.90	RGR	\$350.00	\$315.00
Service	12/20/2023	001 - Asset Disposition and Sale Process: Review communications regarding logistics for filing of supplemental sale declaration and discuss same with E. Terry (1.5); filing of supplemental sale declaration and share with stb (.6).	2.10	RGR	\$350.00	\$735.00
Service	12/20/2023	002 - Assumption/Rejection of Leases and Contracts: Review and provide comment to third supplemental cure notice and discuss same with E. Terry (1.8); Filing of supplemental cure notice and share same with stb (.9).	2.70	RGR	\$350.00	\$945.00
Service	12/20/2023	013 - Hearings: Work on evidentiary points for sale hearing (1.3); draft and revised hearing agenda (.8); draft and revise notice of revised sale order (.5); review and respond to inquiries on sale hearing matters and evidentiary presentation (1.5).	4.10	TH	\$750.00	\$3,075.00
Service	12/20/2023	002 - Assumption/Rejection of Leases and Contracts: Review status of various cure matters (.7); review communications from counter parties on cure and assumption matters and coordinate responses (.6);	2.10	TH	\$750.00	\$1,575.00

		review third supplemental cure notice and coordinate filing same (.8).				
Service	12/20/2023	001 - Asset Disposition and Sale Process: Work on filings related to the finalization of the stalking horse bid and approval (2.2); review and revise draft filings for sale (.5); review communications on status of sale order and related matters (.4).	3.10	TH	\$750.00	\$2,325.00
Service	12/21/2023	002 - Assumption/Rejection of Leases and Contracts: Work on issues related to Crown cure claim.	0.30	ET	\$750.00	\$225.00
Service	12/21/2023	010 - Employment and Fee Applications: Work on cno for howley retention order (0.2); work on cno for stb retention order (0.3); work on cno for ankura retention order (0.2); work on cno for interim comp order (0.3); work on motion to amend howley retention order to incorporate comments by parties in interest (2); email to T. Laws regarding comments to orders for ankura, interim comp, and stb (0.3); email to ust regarding motion to amend howley retention order (0.2).	3.50	ET	\$750.00	\$2,625.00
Service	12/21/2023	010 - Employment and Fee Applications: Work on additional comments to cnos for howley, stb and ankura (1.2); work on draft motion to amend order for howley app to employ and discuss same with E. Terry (1.5).	2.70	RGR	\$350.00	\$945.00
Service	12/21/2023	001 - Asset Disposition and Sale Process: Work on notice of revised sale order (2.2); work on revised sale order and redline to proposed order (1); analysis of statement in support of sale transaction by UCC (0.3).	3.50	ET	\$750.00	\$2,625.00
Service	12/21/2023	001 - Asset Disposition and Sale Process: Review and revise sales order (1.5); prepare and filing of revised sales order (.5).	2.00	RGR	\$350.00	\$700.00
Service	12/21/2023	013 - Hearings: Incorporate comments to agenda and filing of same (1.5); provide hearing details to stb (.4).	1.90	RGR	\$350.00	\$665.00
Service	12/21/2023	013 - Hearings: Work on agenda for sale hearing (1.3); work on issues related to sale hearing and emails regarding same (0.7); email to court to T. Laws regarding agenda (0.3).	2.30	ET	\$750.00	\$1,725.00
Service	12/21/2023	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate response	2.10	TH	\$750.00	\$1,575.00

		to outreach by contract counter parties on cure and assumption matters (1.3); work on cure and executory contract matters (.8).				
Service	12/21/2023	013 - Hearings: Review and revise filings related to approval of the sale and the hearing tomorrow (2.1); review noticing issues (.5); review filing in support of the sale by UCC (.6).	3.20	TH	\$750.00	\$2,400.00
Service	12/21/2023	001 - Asset Disposition and Sale Process: Work on sale approval items and filings related to the sale order and APA (2.2); review and respond to inquiries from Simpson team on sale order issues (.7).	2.90	TH	\$750.00	\$2,175.00
Service	12/22/2023	006 - Case Administration: Work on transcript request for sale hearing.	0.30	ET	\$750.00	\$225.00
Service	12/22/2023	006 - Case Administration: Draft transcript request and filing of same.	0.80	RGR	\$350.00	\$280.00
Service	12/22/2023	001 - Asset Disposition and Sale Process: Analysis of entered sale order (0.5); emails to T. Laws regarding Judge's signature on sale order (0.5).	1.00	ET	\$750.00	\$750.00
Service	12/22/2023	001 - Asset Disposition and Sale Process: Review of docket and share relevant filings with stb.	0.70	RGR	\$350.00	\$245.00
Service	12/22/2023	005 - Business Operations and Operational Pleadings: Research and analyze sdtx cases regarding structured dismissals (3.4).	3.40	ET	\$750.00	\$2,550.00
Service	12/22/2023	010 - Employment and Fee Applications: Work on motion to amend howley retention order (0.7); work on cno, proposed order and redline for stb retention order (1.3); work on cno, proposed order and redline for ankura retention order (0.5); work on cno, proposed order and redline for interim comp order (0.5).	3.00	ET	\$750.00	\$2,250.00
Service	12/22/2023	010 - Employment and Fee Applications: Work on motion to amend howley retention order and filing of same (1.3); work on revisions to cnos for stb, ankura and interim fee comp (1.2); review and revisions of redlines to cnos for stb, ankura and interim fee app (1); research of fee statements historically used in sdtx and review of interim comp order (1.4).	4.90	RGR	\$350.00	\$1,715.00
Service	12/22/2023	013 - Hearings: Work on issues related to sale hearing (.5); attend and participate in sale hearing (.3).	0.80	ET	\$750.00	\$600.00

Service	12/22/2023	013 - Hearings: Review of filings in preparation of hearing (.5); attend and take notes relating to hearing (.5).	1.00	RGR	\$350.00	\$350.00
Service	12/22/2023	002 - Assumption/Rejection of Leases and Contracts: Review and respond to inquiries on cure and assumption issues (.6); coordinate with Simpson team (.3).	0.90	TH	\$750.00	\$675.00
Service	12/22/2023	001 - Asset Disposition and Sale Process: Review updated version of Sale order and attachments for entry by the court.	1.10	TH	\$750.00	\$825.00
Service	12/22/2023	010 - Employment and Fee Applications: Work on CNO's and updated orders for employment applications for Simpson, Howley Law and Ankura (1.2); work on interim compensation procedures order and CNO (.7).	1.90	TH	\$750.00	\$1,425.00
Service	12/22/2023	017 - Plan and Disclosure Statement: Confer with N. Baker on path forward on plan or structured dismissal (.3); commence research and evaluation of local precedent on structured dismissal (2.5); review market precedent examples and coordinate with E. Terry (.9).	3.70	TH	\$750.00	\$2,775.00
Service	12/22/2023	013 - Hearings: Prepare for and attend sale hearing with Judge Isgur.	1.40	TH	\$750.00	\$1,050.00
Service	12/23/2023	010 - Employment and Fee Applications: Work on cno, proposed order and redline for ankura retention order (0.7); work on cno, proposed order and redline for interim comp order (0.8); work on monthly fee statement for Howley law (0.7).	2.20	ET	\$750.00	\$1,650.00
Service	12/23/2023	010 - Employment and Fee Applications: Finalize for filing cnos of stb and ankura app to employ and retention order (2); filing of cnos and share filings with team (1.2). Discuss approach to monthly fee statement with E. Terry (.5); review of samples of fee statements (.8).	4.50	RGR	\$350.00	\$1,575.00
Service	12/23/2023	001 - Asset Disposition and Sale Process: Follow up on entry of the signed Sale Order and timeline to close the sale transaction.	0.80	TH	\$750.00	\$600.00
Service	12/23/2023	010 - Employment and Fee Applications: Review and finalize CNO's and orders for Ankura and interim compensation procedures (.7); review status of motion to amend Howley Law Order (.1).	0.80	TH	\$750.00	\$600.00

Service	12/24/2023	005 - Business Operations and Operational Pleadings: Research and analyze sdtx cases regarding structured dismissals.	2.40	ET	\$750.00	\$1,800.00
Service	12/25/2023	005 - Business Operations and Operational Pleadings: Research and analyze sdtx cases regarding structured dismissals.	1.40	ET	\$750.00	\$1,050.00
Service	12/26/2023	006 - Case Administration: Analysis of docket and service issues.	0.50	ET	\$750.00	\$375.00
Service	12/26/2023	001 - Asset Disposition and Sale Process: Work on issues related to sale closing and other deadlines.	0.40	ET	\$750.00	\$300.00
Service	12/26/2023	004 - Budgeting (Case): Work on weekly fee estimate.	0.70	ET	\$750.00	\$525.00
Service	12/26/2023	005 - Business Operations and Operational Pleadings: Further research regarding plan versus structured dismissal in sdtx and generally.	3.30	ET	\$750.00	\$2,475.00
Service	12/26/2023	004 - Budgeting (Case): Review outreach from Ankura on final budget estimates and timeline (.2); commence work on final estimate through 12/29 (.4).	0.60	TH	\$750.00	\$450.00
Service	12/26/2023	017 - Plan and Disclosure Statement: Work on analysis of structured dismissal versus plan of liquidation in SDTX (2.1); review local rules and procedures (.5).	2.60	TH	\$750.00	\$1,950.00
Service	12/26/2023	010 - Employment and Fee Applications: Coordinate on interim compensation form and invoice and revise (.8); review status of CNO's for other debtor professionals (.3).	1.10	TH	\$750.00	\$825.00
Service	12/26/2023	004 - Budgeting (Case): Prepare weekly fee estimate and projection for following week (.8); discuss weekly fee estimate with T. Howley and finalize (.3).	1.10	RGR	\$350.00	\$385.00
Service	12/26/2023	005 - Business Operations and Operational Pleadings: Review of docket and analysis of pleadings filed.	0.60	RGR	\$350.00	\$210.00
Service	12/27/2023	010 - Employment and Fee Applications: Analysis of entered order for stb, ankura and interim comp and emails regarding same (0.8); work on monthly fee statement per interim comp order (1); analysis of Baird November monthly fee statement (0.5).	2.30	ET	\$750.00	\$1,725.00
Service	12/27/2023	005 - Business Operations and Operational Pleadings: Research and analyze cases regarding structured dismissal including	4.40	ET	\$750.00	\$3,300.00

sdtx cases.						
Service	12/27/2023	010 - Employment and Fee Applications: Review of orders on fee applications for stb, Ankura and interim comp order (.7); calculation of attorney activity for monthly fee statement of Howley Law (1.4); begin draft of monthly fee statement for Howley Law and discuss changes with E. Terry (2.2); review of Baird monthly fee statement (.4); discussions with stb and T. Howley regarding logistics for filing Baird monthly fee statement and filing of same (1.9).	6.60	RGR	\$350.00	\$2,310.00
Service	12/27/2023	017 - Plan and Disclosure Statement: Continue to review and evaluate plan of liquidation scenarios and structure dismissal precedent in SDTX.	1.60	TH	\$750.00	\$1,200.00
Service	12/27/2023	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate responses to contract counter parties related to cure and assumption matters (.8); review upcoming filings related to cure and assumption items (.4).	1.20	TH	\$750.00	\$900.00
Service	12/27/2023	001 - Asset Disposition and Sale Process: Work on sale related notices and deadlines (.7); review status of negotiations with PC and other counter parties related to closing of the sale (.8); review sale order and respond to inquiries (.6).	2.10	TH	\$750.00	\$1,575.00
Service	12/28/2023	006 - Case Administration: Work on issues related to MORs.	0.50	ET	\$750.00	\$375.00
Service	12/28/2023	006 - Case Administration: Discuss filing logistics with E. Terry regarding filing of mors.	0.40	RGR	\$350.00	\$140.00
Service	12/28/2023	001 - Asset Disposition and Sale Process: Work on issues related to closing of sale.	0.40	ET	\$750.00	\$300.00
Service	12/28/2023	002 - Assumption/Rejection of Leases and Contracts: Work on issues related to cure claim and several emails from counterparties.	0.70	ET	\$750.00	\$525.00
Service	12/28/2023	010 - Employment and Fee Applications: Work on monthly fee statement for Howley Law per interim comp order.	1.80	ET	\$750.00	\$1,350.00
Service	12/28/2023	005 - Business Operations and Operational Pleadings: Research and analyze cases regarding structured dismissal including sdtx cases.	2.40	ET	\$750.00	\$1,800.00

Service	12/28/2023	010 - Employment and Fee Applications: Discuss with E. Terry finalization of Howley monthly fee statement(1.2); discussions regarding filing of fee statements for stb and ankura (.3); and filing of same (.6).	2.10	RGR	\$350.00	\$735.00
Service	12/29/2023	006 - Case Administration: Work on issues related to MORs.	0.70	ET	\$750.00	\$525.00
Service	12/29/2023	002 - Assumption/Rejection of Leases and Contracts: Work on notice of amendment, assumption and assignment of anagram party city contracts.	1.00	ET	\$750.00	\$750.00
Service	12/29/2023	005 - Business Operations and Operational Pleadings: Research and analyze cases regarding structured dismissal including sdtx cases (2); draft memo to working group regarding same (2.4).	4.40	ET	\$750.00	\$3,300.00
Service	12/29/2023	002 - Assumption/Rejection of Leases and Contracts: Review notice of amendment, assumption and assignment of anagram party city contracts and filing of same.	1.50	RGR	\$350.00	\$525.00
Service	12/29/2023	006 - Case Administration: Discuss current status on filing of mors and anticipated filing of same.	0.70	RGR	\$350.00	\$245.00
Service	12/29/2023	017 - Plan and Disclosure Statement: Review draft written summary of research findings on plan of liquidation versus structured dismissal and provide feedback (.7); review market precedent in SDTX and evaluate options (1.5).	2.20	TH	\$750.00	\$1,650.00
Service	12/29/2023	001 - Asset Disposition and Sale Process: Review status of the closing of the sale and related notices (.3); review sale order and respond to inquiries on next steps (.8).	1.10	TH	\$750.00	\$825.00
Service	12/29/2023	002 - Assumption/Rejection of Leases and Contracts: Review notice of assumption of amended contracts with PC (.3); review communications from other contract counter parties regarding assumption and cure and coordinate (.5).	0.80	TH	\$750.00	\$600.00
Service	12/31/2023	006 - Case Administration: Research filing logistics for mors (.5) and discuss same with E. Terry (.3).	0.80	RGR	\$350.00	\$280.00

Time Keeper	Position	Hours	Rate	Total
Tom Howley	Attorney	115.9	\$750.00	\$86,925.00

Invoice # 2832

Eric Terry	Attorney	159.4	\$750.00	\$119,550.00
Roland Rodriguez	Paralegal	134.2	\$350.00	\$46,970.00
Total				\$253,605.60
Payment (01/29/2024)				-\$202,196.60
Payment (01/29/2024)				-\$720.00
Balance Owing				\$50,689.00

Detailed Statement of Account**Other Invoices**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2824	01/11/2024	\$154,845.55	\$123,974.55	\$30,871.00
2850	03/07/2024	\$51,358.40	\$41,212.40	\$10,146.00
2884	04/03/2024	\$41,065.00	\$0.00	\$41,065.00
2892	04/11/2024	\$44,160.00	\$0.00	\$44,160.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2832	01/24/2024	\$253,605.60	\$202,916.60	\$50,689.00
Outstanding Balance				\$176,931.00
Total Amount Outstanding				\$176,931.00



711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Invoice To:
Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

Payable To:
711 Louisiana Street, Ste. 1850
Houston, Texas 77002

INVOICE

Date: 02/21/2024

Invoice Number		Total
2850		\$51,358.40
Subtotal		\$51,358.40
Tax		\$0.00
Amount Due		\$10,146.00

**INVOICE**

Date: 02/21/2024

711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

00126-Anagram Holdings LLC

Local counsel with regard to a workout, restructuring and potential chapter 11 cases filed in the bankruptcy court for the Southern District of Texas.

Type	Date	Time Description	Hours	Attorney	Rate	Total
Service	01/01/2024	010 - Employment and Fee Applications: Review status of CNO's for interim compensation and deadlines to respond (.4); review upcoming interim fee statement process and second round of fees (.3).	0.70	TH	\$750.00	\$525.00
Service	01/01/2024	002 - Assumption/Rejection of Leases and Contracts: Review status of outreach from various counter parties on cure and assignment issues and coordinate (.8); review notices tied to assumption of PC agreements (.3).	1.10	TH	\$750.00	\$825.00
Service	01/01/2024	001 - Asset Disposition and Sale Process: Follow up on filings related to sale and notice of sale to be filed (.7); review communications on closing of the sale and feedback from buyer's counsel on notice of sale (.5).	1.20	TH	\$750.00	\$900.00
Service	01/02/2024	002 - Assumption/Rejection of Leases and Contracts: Analysis of notice of withdrawal of centerpoint objection (0.3); emails regarding counterparties cure claims (0.3)	0.60	ET	\$750.00	\$450.00
Service	01/02/2024	002 - Assumption/Rejection of Leases and Contracts: Analysis of docket (.2); share withdrawal of centerpoint objection with stb (1).	0.30	RGR	\$350.00	\$105.00

Service	01/02/2024	001 - Asset Disposition and Sale Process: Work on notice of sale closing and effective date of amendment of case caption.	1.40	ET	\$750.00	\$1,050.00
Service	01/02/2024	001 - Asset Disposition and Sale Process: Discuss notice of sale filing logistics with E. Terry (.2); review of final notice and filing of same (1.3).	1.50	RGR	\$350.00	\$525.00
Service	01/02/2024	007 - Claims Administration and Objections: Work on cno for bar date motion (1.2); analysis of entered order for bar date motion (0.3); work on service issues for filed pleadings (0.3).	1.80	ET	\$750.00	\$1,350.00
Service	01/02/2024	007 - Claims Administration and Objections: Discuss cno for bar date motion with E. Terry (.2); draft cno for bar date motion (1); review of bar date order relating to next steps (.7).	1.90	RGR	\$350.00	\$665.00
Service	01/02/2024	006 - Case Administration: Work on MORs including supporting documentation and filing form requirements.	1.80	ET	\$750.00	\$1,350.00
Service	01/02/2024	006 - Case Administration: Review of mors and discuss same with E. Terry (.8); organize and file mor for each debtor (1.4).	2.20	RGR	\$350.00	\$770.00
Service	01/02/2024	017 - Plan and Disclosure Statement: Continue to review market precedent on plan of liquidation and structured dismissal process in SDTX.	1.10	TH	\$750.00	\$825.00
Service	01/02/2024	005 - Business Operations and Operational Pleadings: Review and respond to inquiries on monthly operating reports and logistics (.8); review draft monthly operating reports and coordinate filing of same (1.4).	2.20	TH	\$750.00	\$1,650.00
Service	01/02/2024	007 - Claims Administration and Objections: Work on draft CNO for bar date order (.6); review status of bar date motion and upcoming deadlines for bar date (.3); review entered bar date order (.3).	1.20	TH	\$750.00	\$900.00
Service	01/03/2024	010 - Employment and Fee Applications: Work on stb monthly fee statement (1.1); analysis of cno for committee app to employ (0.2).	1.30	ET	\$750.00	\$975.00
Service	01/03/2024	010 - Employment and Fee Applications: Review of stb monthly fee statement, organize and filing of same (1.4); review of docket and recent filings and organizing same (.5).	1.90	RGR	\$350.00	\$665.00

Service	01/03/2024	002 - Assumption/Rejection of Leases and Contracts: Review communications with Infor counsel on cure and assignment issues (.4); review status of cure and assignment issues with counter parties (.3).	0.70	TH	\$750.00	\$525.00
Service	01/03/2024	010 - Employment and Fee Applications: Review and assist with Simpson first monthly fee statement (.4); review and assist with second monthly fee statement for Baird (.3); review and evaluate second monthly fee statement for Howley Law (.5).	1.20	TH	\$750.00	\$900.00
Service	01/04/2024	002 - Assumption/Rejection of Leases and Contracts: Emails related to cure claims with various counterparties.	0.30	ET	\$750.00	\$225.00
Service	01/04/2024	010 - Employment and Fee Applications: Work on Baird second monthly fee statement.	0.70	ET	\$750.00	\$525.00
Service	01/04/2024	010 - Employment and Fee Applications: Review Baird second monthly fee statement (.8); organize (.3); and filing of same (.2).	1.30	RGR	\$350.00	\$455.00
Expense	01/06/2024	E116 Trial transcripts: Transcript Hearing 12/22/23	1.00	TH	\$80.30	\$80.30
Service	01/06/2024	002 - Assumption/Rejection of Leases and Contracts: Review and coordinate responses to continuous outreach from contract counter parties to cure and assignment matters (.8); review filings on cure and assignment matters (.5).	1.30	TH	\$750.00	\$975.00
Service	01/06/2024	010 - Employment and Fee Applications: Work on second interim fee statement for Howley Law (.9); review status of timeline for first interim fee statements for all of the professionals (.4).	1.30	TH	\$750.00	\$975.00
Service	01/06/2024	010 - Employment and Fee Applications: Begin work on second monthly fee statement for Howley Law.	1.00	RGR	\$350.00	\$350.00
Service	01/07/2024	010 - Employment and Fee Applications: Work on December fee statement for Howley Law.	0.60	ET	\$750.00	\$450.00
Service	01/07/2024	010 - Employment and Fee Applications: Organize categories relating to monthly fee statement for Howley Law.	1.30	RGR	\$350.00	\$455.00
Service	01/09/2024	010 - Employment and Fee Applications: Work on December fee statement for Howley Law.	0.60	ET	\$750.00	\$450.00

Service	01/09/2024	004 - Budgeting (Case): Work on estimate for budget from 12/31-1/6.	0.20	ET	\$750.00	\$150.00
Service	01/09/2024	006 - Case Administration: Review docket filings and upcoming deadlines.	0.40	TH	\$750.00	\$300.00
Service	01/09/2024	004 - Budgeting (Case): Work on weekly fee estimate for reporting purposes.	0.30	TH	\$750.00	\$225.00
Service	01/09/2024	010 - Employment and Fee Applications: Work on second monthly invoice for Howley Law (.5); review status of responses for first monthly fee statements for all professionals (.3).	0.80	TH	\$750.00	\$600.00
Service	01/09/2024	010 - Employment and Fee Applications: Organize (.8); finalize second monthly fee statement for Howley Law (.7).	1.50	RGR	\$350.00	\$525.00
Service	01/09/2024	004 - Budgeting (Case): Calculate weekly fee estimate (.8); draft letter relating to weekly fee estimate and share with T. Howley (.5).	1.30	RGR	\$350.00	\$455.00
Service	01/10/2024	010 - Employment and Fee Applications: Work on second monthly fee statement for Howley Law.	0.80	ET	\$750.00	\$600.00
Service	01/10/2024	017 - Plan and Disclosure Statement: Review status of wind down and plan of liquidation precedent (1.2); continued to evaluate structured dismissal (.7).	1.90	TH	\$750.00	\$1,425.00
Service	01/10/2024	004 - Budgeting (Case): Work on fee estimate and budget reporting.	0.60	TH	\$750.00	\$450.00
Service	01/10/2024	010 - Employment and Fee Applications: Finalize and file second monthly fee statement (1.4); calendaring of deadlines (.3); review of Wells Fargo fee notice (.3).	2.00	RGR	\$350.00	\$700.00
Service	01/11/2024	010 - Employment and Fee Applications: Email regarding no objection to Baird first interim fee application.	0.20	ET	\$750.00	\$150.00
Service	01/11/2024	004 - Budgeting (Case): Work on wind down budgeting items (.6); respond to inquiry from Ankura (.2).	0.80	TH	\$750.00	\$600.00
Service	01/11/2024	017 - Plan and Disclosure Statement: Review wind down scenarios in context of a plan versus structure dismissal (.8); review market precedent (.8).	1.60	TH	\$750.00	\$1,200.00
Service	01/11/2024	010 - Employment and Fee Applications: Review the status of the pending monthly fee statements for debtor advisors (.5) and coordinate next steps (.1).	0.60	TH	\$750.00	\$450.00

Service	01/11/2024	010 - Employment and Fee Applications: Review of Baird monthly fee statement deadline (.3); discuss passage of deadline for Baird monthly statement and next steps (.2).	0.50	RGR	\$350.00	\$175.00
Service	01/12/2024	010 - Employment and Fee Applications: Review and coordinate with Ankura on resolution of first monthly fee statement (.4); review and follow up on deadline for other debtor advisor fee statements (.5).	0.90	TH	\$750.00	\$675.00
Service	01/12/2024	010 - Employment and Fee Applications: Review of Ankura fee statement deadline (.3); discuss next steps with E. Terry (.2).	0.50	RGR	\$350.00	\$175.00
Service	01/15/2024	017 - Plan and Disclosure Statement: Review status of plan versus structured dismissal matters (.8); review and evaluate wind down timeline and next phase (.5).	1.30	TH	\$750.00	\$975.00
Service	01/15/2024	004 - Budgeting (Case): Work on budgeting and wind down matters (.5); review and respond to inquiries on budget issues for wind down phase (.3).	0.80	TH	\$750.00	\$600.00
Service	01/16/2024	006 - Case Administration: Analysis of docket sheet and service issues.	0.30	ET	\$750.00	\$225.00
Service	01/16/2024	004 - Budgeting (Case): Work on weekly estimate for fees.	0.40	ET	\$750.00	\$300.00
Service	01/16/2024	010 - Employment and Fee Applications: Work on status of monthly fee statements and payment of same for all professionals.	0.30	TH	\$750.00	\$225.00
Service	01/16/2024	004 - Budgeting (Case): Work on fee estimate for lender reporting.	0.40	TH	\$750.00	\$300.00
Service	01/17/2024	017 - Plan and Disclosure Statement: Review recent developments in market precedent on liquidations in SDTX.	0.70	TH	\$750.00	\$525.00
Service	01/17/2024	006 - Case Administration: Confer with N. Baker on next phase of the cases and relevant precedent.	0.60	TH	\$750.00	\$450.00
Service	01/18/2024	017 - Plan and Disclosure Statement: Continue to monitor precedent on liquidation scenarios in the SDTX (.8); coordinate with Simpson team on next steps in the wind down of the estate (.5).	1.30	TH	\$750.00	\$975.00
Service	01/18/2024	006 - Case Administration: Review upcoming deadlines and docket (.3); review and evaluate options for closing out the administration of the estate (.4).	0.70	TH	\$750.00	\$525.00

Service	01/19/2024	007 - Claims Administration and Objections: Analysis of affidavit of publication notice of deadlines for proofs of claim.	0.30	ET	\$750.00	\$225.00
Service	01/21/2024	017 - Plan and Disclosure Statement: Continue to review and assist with market review of liquidation scenarios.	0.80	TH	\$750.00	\$600.00
Service	01/21/2024	010 - Employment and Fee Applications: Review upcoming deadlines (.1); and status of monthly fee statements for all professionals (.2).	0.30	TH	\$750.00	\$225.00
Service	01/22/2024	017 - Plan and Disclosure Statement: Review and coordinate on market research on plan of liquidation precedent and recent cases in SDTX.	0.80	TH	\$750.00	\$600.00
Service	01/23/2024	004 - Budgeting (Case): Work on weekly budget.	0.20	ET	\$750.00	\$150.00
Service	01/23/2024	004 - Budgeting (Case): Prepare weekly fee estimate.	0.80	RGR	\$350.00	\$280.00
Service	01/23/2024	007 - Claims Administration and Objections: Analysis of smile direct docket and relevant pleadings related to dismissal and objections thereto (1); confer with working group regarding 9019 with 2Ls and dismissal of case (0.6).	1.60	ET	\$750.00	\$1,200.00
Service	01/23/2024	017 - Plan and Disclosure Statement: Review and coordinate with Simpson team on options for liquidation of the remaining estates (.9); review market precedent and recent developments (.7).	1.60	TH	\$750.00	\$1,200.00
Service	01/23/2024	004 - Budgeting (Case): Review communications on budgeting matters (.3); work on fee estimate for reporting purposes (.3).	0.60	TH	\$750.00	\$450.00
Service	01/24/2024	007 - Claims Administration and Objections: Further analysis of smile direct docket and relevant pleadings related to dismissal and objections thereto (1.1); work on transcript order for hearing regarding motion to convert in smile direct (0.6).	1.70	ET	\$750.00	\$1,275.00
Service	01/24/2024	006 - Case Administration: Review of smile direct docket with focus on hearing (.3); prepare and file transcript request for final hearing and discuss same with E. Terry (.6); contact transcriber to discuss eta on obtaining two day hearing transcript (.2).	1.10	RGR	\$350.00	\$385.00

Service	01/24/2024	017 - Plan and Disclosure Statement: Continue to review options for liquidation phase and wind down (.8); review and coordinate on outcome of today's hearing in Smile Direct (.5).	1.30	TH	\$750.00	\$975.00
Service	01/25/2024	010 - Employment and Fee Applications: Review docket and deadlines for second monthly fee statement for Howley Law PLLC (.2); confer and coordinate with Ankura on payment of second monthly fee statement for Howley Law PLLC (.2); review upcoming deadlines for other professionals to coordinate (.1).	0.50	TH	\$750.00	\$375.00
Service	01/25/2024	017 - Plan and Disclosure Statement: Review outcome of hearing in Smile Direct and evaluate (.5); review docket filings in market precedent relevant to wind down approach (.7).	1.20	TH	\$750.00	\$900.00
Service	01/25/2024	006 - Case Administration: Analysis of docket (.3); discussions with transcriber regarding requested transcripts (.3).	0.60	RGR	\$350.00	\$210.00
Service	01/26/2024	010 - Employment and Fee Applications: Assist with filing Ankura first monthly fee statement (.2); and provide comments (.3).	0.50	TH	\$750.00	\$375.00
Service	01/26/2024	010 - Employment and Fee Applications: Prepare Ankura first monthly fee statement for filing (.9); filing of Ankura first monthly fee statement and share filing with stb (.6); review of communications regarding filing of fee statement (.2).	1.70	RGR	\$350.00	\$595.00
Service	01/26/2024	017 - Plan and Disclosure Statement: Work on wind down analysis and structured dismissal matters (.8); review hearing transcript on market precedent in SDTX (.7).	1.50	TH	\$750.00	\$1,125.00
Service	01/26/2024	010 - Employment and Fee Applications: Work on Ankura November fee statement.	1.50	ET	\$750.00	\$1,125.00
Service	01/26/2024	006 - Case Administration: Discussions with transcriber regarding transcript status (.3); collect transcript and forward to T. Howley (.3); analysis of transcript (.8).	1.40	RGR	\$350.00	\$490.00
Service	01/30/2024	006 - Case Administration: Analysis of docket and deadlines and status of next steps.	0.50	ET	\$750.00	\$375.00
Service	01/30/2024	004 - Budgeting (Case): Analysis of fee estimate by stb (0.3); work on Howley weekly fee estimate (0.4).	0.70	ET	\$750.00	\$525.00

Invoice # 2850

Service	01/30/2024	017 - Plan and Disclosure Statement: Continue to review and evaluate options for liquidation scenarios and structured dismissal options.	1.20	TH	\$750.00	\$900.00
Service	01/30/2024	010 - Employment and Fee Applications: Review and coordinate on monthly fee statement deadlines.	0.20	TH	\$750.00	\$150.00
Service	01/30/2024	006 - Case Administration: Review docket and upcoming deadlines.	0.30	TH	\$750.00	\$225.00
Service	01/30/2024	004 - Budgeting (Case): Work on fee estimate and budget items.	0.30	TH	\$750.00	\$225.00
Expense	01/31/2024	E116 Trial transcripts: Hearing Transcript of Smile Direct Hearing to determine impact of ruling in Anagram Matter.	1.00	TH	\$548.10	\$548.10
Service	01/31/2024	010 - Employment and Fee Applications: Review draft monthly fee statement for Simpson and coordinate filing (.3); review interim fee application matters for Howley Law (.3).	0.60	TH	\$750.00	\$450.00
Service	01/31/2024	010 - Employment and Fee Applications: Work on stb second monthly fee statement.	1.10	ET	\$750.00	\$825.00
Service	01/31/2024	010 - Employment and Fee Applications: Review and organize monthly fee statement for stb (1); filing and distributing stb fee statement (.5).	1.50	RGR	\$350.00	\$525.00

Time Keeper	Position	Hours	Rate	Total
Tom Howley	Attorney	37.7	\$750.00	\$28,275.00
Eric Terry	Attorney	18.6	\$750.00	\$13,950.00
Roland Rodriguez	Paralegal	24.3	\$350.00	\$8,505.00

Total \$51,358.40**Payment (03/14/2024) -\$41,212.40****Balance Owing \$10,146.00****Detailed Statement of Account****Other Invoices**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
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Invoice # 2850

2824	01/11/2024	\$154,845.55	\$123,974.55	\$30,871.00
2832	01/24/2024	\$253,605.60	\$202,916.60	\$50,689.00
2884	04/03/2024	\$41,065.00	\$0.00	\$41,065.00
2892	04/11/2024	\$44,160.00	\$0.00	\$44,160.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2850	03/07/2024	\$51,358.40	\$41,212.40	\$10,146.00
Outstanding Balance				\$176,931.00
Total Amount Outstanding				\$176,931.00



711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Invoice To:
Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

Payable To:
711 Louisiana Street, Ste. 1850
Houston, Texas 77002

INVOICE

Date: 03/19/2024

Invoice Number		Total
2884		\$41,065.00
Subtotal		\$41,065.00
Tax		\$0.00
Amount Due		\$41,065.00

**INVOICE**

Date: 03/19/2024

711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

00126-Anagram Holdings LLC

Local counsel with regard to a workout, restructuring and potential chapter 11 cases filed in the bankruptcy court for the Southern District of Texas.

Type	Date	Time Description	Hours	Attorney	Rate	Total
Service	02/01/2024	010 - Employment and Fee Applications: Analysis of final fee application by counsel and local counsel to the UCC.	0.40	ET	\$750.00	\$300.00
Service	02/01/2024	006 - Case Administration: Work on issues related to MORs (0.6); analysis of docket sheet and deadlines (0.5).	1.10	ET	\$750.00	\$825.00
Service	02/01/2024	006 - Case Administration: Review upcoming deadlines for MOR and other items (.4); review docket (.2).	0.60	TH	\$750.00	\$450.00
Service	02/01/2024	017 - Plan and Disclosure Statement: Review status of wind down scenarios and follow up on recent precedent in SDTX (.8); review status of negotiations and next steps in liquidation steps (.5).	1.30	TH	\$750.00	\$975.00
Service	02/01/2024	006 - Case Administration: Inquire as to status of mors and discuss same with E. Terry (.3); review communications regarding upcoming deadlines (.3)	0.60	RGR	\$350.00	\$210.00
Service	02/01/2024	010 - Employment and Fee Applications: Discuss final fee app with T. Howley (.2); review of sample fee apps (.4)	0.60	RGR	\$350.00	\$210.00
Service	02/05/2024	007 - Claims Administration and Objections: Work on and research procedure for 9019 and dismissal and	1.00	ET	\$750.00	\$750.00

		confer with working group regarding same.				
Service	02/05/2024	006 - Case Administration: Work on MOR and supporting documentation for each debtor.	1.60	ET	\$750.00	\$1,200.00
Service	02/05/2024	006 - Case Administration: Review and organize mors and accompanying exhibits (1.3); filing and distribution copies of mors (.7).	2.00	RGR	\$350.00	\$700.00
Service	02/05/2024	017 - Plan and Disclosure Statement: Review inquiries from Simpson team on potential path forward on wind down and structured dismissal (.6); review and evaluate options under the local rules and procedures and coordinate response with E. Terry (.9).	1.50	TH	\$750.00	\$1,125.00
Service	02/05/2024	006 - Case Administration: Review communications on MOR's (.3); review draft MOR's and coordinate filing with team (.3).	0.60	TH	\$750.00	\$450.00
Service	02/06/2024	004 - Budgeting (Case): Work on weekly budget.	0.30	ET	\$750.00	\$225.00
Service	02/06/2024	006 - Case Administration: Work on amended MORs for each debtor.	1.10	ET	\$750.00	\$825.00
Service	02/06/2024	006 - Case Administration: Work on amended mors for debtors (1) and filing of same (.6).	1.60	RGR	\$350.00	\$560.00
Service	02/06/2024	004 - Budgeting (Case): Work on weekly fee statement.	1.20	RGR	\$350.00	\$420.00
Service	02/07/2024	017 - Plan and Disclosure Statement: Work on status of wind down scenarios and next steps.	0.60	ET	\$750.00	\$450.00
Service	02/07/2024	007 - Claims Administration and Objections: Emails regarding Computershare claim and request for extension.	0.40	ET	\$750.00	\$300.00
Service	02/07/2024	017 - Plan and Disclosure Statement: Review and evaluate notice and other issues related to wind down of the estate.	0.80	TH	\$750.00	\$600.00
Service	02/07/2024	007 - Claims Administration and Objections: Review outreach from creditor on proof of claim bar date (.1); coordinate with Simpson team on response to creditor (.2).	0.30	TH	\$750.00	\$225.00
Service	02/09/2024	006 - Case Administration: Analysis of email from ust regarding ust fees (0.3);	0.60	ET	\$750.00	\$450.00

		analysis of docket sheet (0.3).				
Service	02/09/2024	007 - Claims Administration and Objections: Review and evaluate timing and noticing issues for a 9019 motion (.7); review and evaluate local precedent on 9019 motion matters (1.2).	1.90	TH	\$750.00	\$1,425.00
Service	02/09/2024	017 - Plan and Disclosure Statement: Review and respond to inquiries on final wind down steps and structure dismissal matters (.5); continue to review and evaluate local precedent on plan versus dismissal issues (1.1).	1.60	TH	\$750.00	\$1,200.00
Service	02/13/2024	010 - Employment and Fee Applications: Work on interim fee application.	0.80	ET	\$750.00	\$600.00
Service	02/13/2024	010 - Employment and Fee Applications: Review order on interim fees (.7); discuss requirements of interim fee order with E. Terry (.3); review samples (.3).	1.30	RGR	\$350.00	\$455.00
Service	02/13/2024	004 - Budgeting (Case): Work on weekly budget estimate.	0.30	ET	\$750.00	\$225.00
Service	02/13/2024	004 - Budgeting (Case): Prepare draft of weekly fee estimate and share with T. Howley and Eric Terry.	1.40	RGR	\$350.00	\$490.00
Service	02/13/2024	010 - Employment and Fee Applications: Work on first interim fee application for Howley Law PLLC.	0.50	TH	\$750.00	\$375.00
Service	02/13/2024	004 - Budgeting (Case): Work on budgeting items and provide weekly fee estimate (.2); review communications on budgeting matters (.1).	0.30	TH	\$750.00	\$225.00
Service	02/15/2024	010 - Employment and Fee Applications: Work on monthly fee statement for January (0.6); work on first interim fee application (1.1).	1.70	ET	\$750.00	\$1,275.00
Service	02/15/2024	006 - Case Administration: Work on issues related to email from G. West from finra regarding request from information and several emails regarding same.	1.00	ET	\$750.00	\$750.00
Service	02/15/2024	007 - Claims Administration and Objections: Review outreach of creditor and coordinate with Simpson team on response (.5); review status of various claims and next steps in resolution and wind down of the estate (.4); review communication from OTC representative and coordinate response to inquiries on OTC matters (.8).	1.70	TH	\$750.00	\$1,275.00

Service	02/15/2024	010 - Employment and Fee Applications: Review first interim fee application for Howley Law issues and timing (.5); review status of other professionals monthly fee statements and response deadlines (.3).	0.80	TH	\$750.00	\$600.00
Service	02/20/2024	004 - Budgeting (Case): Prepare draft of weekly fee estimate and share with T. Howley and Eric Terry.	1.30	RGR	\$350.00	\$455.00
Service	02/20/2024	004 - Budgeting (Case): Work on weekly budget.	0.20	ET	\$750.00	\$150.00
Service	02/21/2024	004 - Budgeting (Case): Work on fee estimate budgeting matters (.3); review communications on fee estimates for other professionals (.1).	0.40	TH	\$750.00	\$300.00
Service	02/21/2024	004 - Budgeting (Case): Revisions to weekly fee statement and finalize.	0.40	RGR	\$350.00	\$140.00
Service	02/22/2024	010 - Employment and Fee Applications: Work on monthly fee application.	1.00	ET	\$750.00	\$750.00
Service	02/23/2024	007 - Claims Administration and Objections: Analyze and work on 9019 case settlement motion and order.	0.50	ET	\$750.00	\$375.00
Service	02/23/2024	007 - Claims Administration and Objections: Review draft motion to settle claims with second lien creditors and evaluate (1.4); coordinate next steps on noticing issues and relevant precedent (1.2).	2.60	TH	\$750.00	\$1,950.00
Service	02/23/2024	007 - Claims Administration and Objections: Review correspondence relating to 9019 case settlement (.1); review of settlement motion (.2).	0.30	ET	\$750.00	\$225.00
Service	02/24/2024	007 - Claims Administration and Objections: Analyze and work on 9019 case settlement motion and order.	1.10	ET	\$750.00	\$825.00
Service	02/25/2024	007 - Claims Administration and Objections: Work on and file 9019 settlement case settlement motion (2.3) and order (.5).	2.80	ET	\$750.00	\$2,100.00
Service	02/25/2024	007 - Claims Administration and Objections: Review communications from STB on motion to compromise and settle claims (.4); review and coordinate on local rules and procedures pertinent to motion to settle (.7); review and evaluate noticing and certificate of service issues (.6); review updated versions of the motion and	2.90	TH	\$750.00	\$2,175.00

		coordinate the filing of the motion (1.2).				
Service	02/25/2024	007 - Claims Administration and Objections: Review of 9019 settlement (.8); organize same for filing (.5); file 9019 motion and share with STB(.5).	1.80	RGR	\$350.00	\$630.00
Service	02/27/2024	006 - Case Administration: Analysis of docket (.2); collect relevant filings to share with STB (.2); calendaring of relevant deadlines/dates (.2); review of local rules regarding fee applications (.5).	1.10	RGR	\$350.00	\$385.00
Service	02/27/2024	007 - Claims Administration and Objections: Follow up on noticing issues for motion to settle claims (.6); review relevant precedent on dismissal matters and noticing aspects (.9).	1.50	TH	\$750.00	\$1,125.00
Service	02/28/2024	004 - Budgeting (Case): Prepare weekly fee estimate.	1.00	RGR	\$350.00	\$350.00
Service	02/28/2024	010 - Employment and Fee Applications: Review and comment to Baird fee application (1); revisions to Baird fee application (1.3); organize and filing of Baird fee application (.6); provide notice pursuant to interim fee order relating to filing of Baird fee app (.4).	3.30	RGR	\$350.00	\$1,155.00
Service	02/28/2024	006 - Case Administration: Analysis of docket and review services of settlement motion (.3); calendaring of relevant dates (.2).	0.50	RGR	\$350.00	\$175.00
Service	02/28/2024	010 - Employment and Fee Applications: Work on Baird interim and final fee application including issues related to coversheet, order and exhibits (2.2); several emails to working group regarding same (0.5).	2.70	ET	\$750.00	\$2,025.00
Service	02/28/2024	004 - Budgeting (Case): Work on weekly budget.	0.30	ET	\$750.00	\$225.00
Service	02/28/2024	010 - Employment and Fee Applications: Review and provide feedback on final fee application for Baird (.7); review and revise exhibits and add certificate of service to Baird final fee application (.6); review compensation order regarding notice parties (.2); finalize and coordinate filing of final fee application for Baird (.5).	2.00	TH	\$750.00	\$1,500.00
Service	02/29/2024	010 - Employment and Fee Applications: Review of STB monthly fee statement (.3); organize STB monthly fee statement for	1.00	RGR	\$350.00	\$350.00

		filing (.3); filing of STB monthly fee statement and distribute to STB (.4).				
Service	02/29/2024	010 - Employment and Fee Applications: Analysis of final orders granting compensation for counsel for ucc (0.3); work on stb third monthly fee statement (0.9).	1.20	ET	\$750.00	\$900.00
Service	02/29/2024	007 - Claims Administration and Objections: Review status of 9019 motion to settle claims and timeline for response (.8); follow up on noticing issues to ensure proper notice (.7).	1.50	TH	\$750.00	\$1,125.00
Service	02/29/2024	010 - Employment and Fee Applications: Work on Simpson third monthly fee statement (.4); review notice issues (.3); coordinate finalization and filing of the third monthly fee statement (.5).	1.20	TH	\$750.00	\$900.00
Service	02/29/2024	007 - Claims Administration and Objections: Review 9019 motion to settle and correspondence regarding certificate of service (.4); calendaring of reminder to check on certificate of service (.3).	0.70	RGR	\$350.00	\$245.00
Service	02/29/2024	010 - Employment and Fee Applications: Review of STB third monthly fee statement (.5); organize and file same (.4); analysis of docket and share filing with STB. (.2).	1.10	RGR	\$350.00	\$385.00

Time Keeper	Position	Hours	Rate	Total
Tom Howley	Attorney	24.0	\$750.00	\$18,000.00
Eric Terry	Attorney	21.0	\$750.00	\$15,750.00
Roland Rodriguez	Paralegal	20.9	\$350.00	\$7,315.00
			Total	\$41,065.00

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2824	01/11/2024	\$154,845.55	\$123,974.55	\$30,871.00
2832	01/24/2024	\$253,605.60	\$202,916.60	\$50,689.00

Invoice # 2884

2850	03/07/2024	\$51,358.40	\$41,212.40	\$10,146.00
2892	04/11/2024	\$44,160.00	\$0.00	\$44,160.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2884	04/03/2024	\$41,065.00	\$0.00	\$41,065.00
Outstanding Balance				\$176,931.00
Total Amount Outstanding				\$176,931.00



711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Invoice To:
Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

Payable To:
711 Louisiana Street, Ste. 1850
Houston, Texas 77002

INVOICE

Date: 03/27/2024

Invoice Number		Total
2892		\$44,160.00
Subtotal		\$44,160.00
Tax		\$0.00
Amount Due		\$44,160.00

**INVOICE**

Date: 03/27/2024

711 Louisiana Street, Ste. 1850
Houston, Texas 77002

Anagram Holdings LLC
Anagram International Inc. and
Anagram International Holdings Inc.
Attn: Adrian Frankum, CRO
7700 Anagram Drive
Eden Prairie, MN 55344

00126-Anagram Holdings LLC

Local counsel with regard to a workout, restructuring and potential chapter 11 cases filed in the bankruptcy court for the Southern District of Texas.

Type	Date	Time Description	Hours	Attorney	Rate	Total
Service	03/01/2024	007 - Claims Administration and Objections: Analysis of service issues including analysis of cos and lists served regarding 9019 motion.	1.10	ET	\$750.00	\$825.00
Service	03/02/2024	007 - Claims Administration and Objections: Review noticing issues tied to motion to compromise claims (.5); review certificate of service (.2).	0.70	TH	\$750.00	\$525.00
Service	03/02/2024	010 - Employment and Fee Applications: Review status of monthly fee statements for STB and Howley Law (.3); review filed applications and entered orders for the Committee (.3); review status of Baird application (.1); review status of interim versus final fee application (.3).	1.00	TH	\$750.00	\$750.00
Service	03/04/2024	007 - Claims Administration and Objections: Review and monitor relevant procedures and precedent tied to motion to compromise claims and dismiss cases (1.1); review noticing issues and claims remaining (.5).	1.60	TH	\$750.00	\$1,200.00
Service	03/05/2024	007 - Claims Administration and Objections: Analysis of next steps based on settlement motion.	0.50	ET	\$750.00	\$375.00
Service	03/05/2024	006 - Case Administration: Analysis of	0.40	ET	\$750.00	\$300.00

		docket sheet including certificates of service.				
Service	03/05/2024	010 - Employment and Fee Applications: Analysis of final fee application for Province (0.4); work on howley law interim fee application (0.4).	0.80	ET	\$750.00	\$600.00
Service	03/05/2024	004 - Budgeting (Case): Continue to work on budgeting items for lender reporting.	0.30	TH	\$750.00	\$225.00
Service	03/05/2024	004 - Budgeting (Case): Prepare weekly fee estimate.	1.30	RGR	\$350.00	\$455.00
Service	03/07/2024	006 - Case Administration: Work on MORs for all debtors.	2.30	ET	\$750.00	\$1,725.00
Service	03/07/2024	006 - Case Administration: Review of draft mors (.5); organize mors for filing (1.4); discuss mors filing with E. Terry (.2); analysis of docket (.2); share relevant filings (.3).	2.60	RGR	\$350.00	\$910.00
Service	03/07/2024	006 - Case Administration: Review pending and upcoming deadlines for administrative matters (.6); review draft MOR's and coordinate with team (.5).	1.10	TH	\$750.00	\$825.00
Service	03/08/2024	006 - Case Administration: Analysis of docket sheet and deadlines (0.5); analysis of service issues (0.3).	0.80	ET	\$750.00	\$600.00
Service	03/08/2024	010 - Employment and Fee Applications: Process third monthly fee statement of Howley law with Ankura (.3); review and respond to inquiries on application of the retainer (.3); review pending deadlines for STB monthly fee statement (.1).	0.70	TH	\$750.00	\$525.00
Service	03/11/2024	010 - Employment and Fee Applications: Work on Ankura December fee statement.	1.10	ET	\$750.00	\$825.00
Service	03/11/2024	010 - Employment and Fee Applications: Review and comment to Ankura fee statement (.8); organize Ankura fee statement for filing (.8); filing of Ankura fee statement (.4); communicate with KCC regarding notice relating to Ankura fee statement (.2).	2.20	RGR	\$350.00	\$770.00
Service	03/11/2024	010 - Employment and Fee Applications: Review and assist in finalizing Ankura fee statement for December.	0.40	TH	\$750.00	\$300.00
Service	03/11/2024	017 - Plan and Disclosure Statement: Review and evaluate wind down and dissolution items and procedures.	1.40	TH	\$750.00	\$1,050.00

Service	03/12/2024	004 - Budgeting (Case): Work on weekly fee estimate.	0.30	ET	\$750.00	\$225.00
Service	03/12/2024	004 - Budgeting (Case): Draft weekly fee estimate.	0.90	RGR	\$350.00	\$315.00
Service	03/12/2024	007 - Claims Administration and Objections: Work on and confer with working group regarding ust issues and proposed dismissal order.	1.40	ET	\$750.00	\$1,050.00
Service	03/12/2024	007 - Claims Administration and Objections: Review inquiries from Simpson team on motion to compromise claims (.8); evaluate local procedures and rules in response to Simpson inquiries (.7); participate in call with M. Finke, A. Gherlone and E. Terry on motion to compromise and dismiss matters (.9).	2.40	TH	\$750.00	\$1,800.00
Service	03/13/2024	007 - Claims Administration and Objections: Work on issues related to order granting settlement and issues related to dismissal.	0.60	ET	\$750.00	\$450.00
Service	03/13/2024	010 - Employment and Fee Applications: Work on issues related to payment of Howley monthly fee statements (0.3); work on Ankura January fee statement (1).	1.30	ET	\$750.00	\$975.00
Service	03/13/2024	004 - Budgeting (Case): Review estimates of other professionals.	0.30	ET	\$750.00	\$225.00
Service	03/13/2024	006 - Case Administration: Work on MORs for all three debtors with attachments.	1.40	ET	\$750.00	\$1,050.00
Service	03/13/2024	006 - Case Administration: Review communications relating to mors (.1); review of mors (.4); prepare mors for filing (1.5); filing of mors (.5); share filing of mors with team (.2).	2.70	RGR	\$350.00	\$945.00
Service	03/15/2024	007 - Claims Administration and Objections: Work on issues related to order granting settlement including several emails to T. Laws regarding hearing and emails to working group regarding same.	1.60	ET	\$750.00	\$1,200.00
Service	03/15/2024	007 - Claims Administration and Objections: Review and respond to inquiries on hearing date and logistics for hearing on motion to compromise claims (.8); coordinate possible resolution issues and negotiations with third parties on motion to compromise (.6).	1.40	TH	\$750.00	\$1,050.00
Service	03/17/2024	007 - Claims Administration and	1.30	TH	\$750.00	\$975.00

		Objections: Review status of hearing date and relevant noticing matters for motion to compromise (.6); review communications on status of revised order on motion to compromise (.3); review status of dissolution and wind down matters tied to motion to compromise (.4).				
Service	03/18/2024	007 - Claims Administration and Objections: Several emails to T. Laws regarding hearing and emails to working group regarding same (0.7); work on notice of hearing regarding hearing on 3/21 and several emails to working group regarding same (1); work on on witness and exhibit list for hearing on 3/21 (0.5).	2.20	ET	\$750.00	\$1,650.00
Service	03/18/2024	010 - Employment and Fee Applications: Work on Ankura fee statement for February.	1.10	ET	\$750.00	\$825.00
Service	03/18/2024	007 - Claims Administration and Objections: Review and assist with logistics for upcoming hearing on motion to compromise claims (.8); review draft notice of hearing and proposed exhibit and witness list (.8).	1.60	TH	\$750.00	\$1,200.00
Service	03/18/2024	010 - Employment and Fee Applications: Assist with review and finalization of fee statements for Ankura (.4); review status of fourth monthly fee statement for Howley Law (.2).	0.60	TH	\$750.00	\$450.00
Service	03/19/2024	004 - Budgeting (Case): Work on Howley weekly fee statement (0.3); analysis of stb's weekly estimate (0.2).	0.50	ET	\$750.00	\$375.00
Service	03/19/2024	004 - Budgeting (Case): Prepare draft of Howley Law weekly fee statement (1); discuss adjustments with T. Howley (.2).	1.20	RGR	\$350.00	\$420.00
Service	03/19/2024	010 - Employment and Fee Applications: Work on Howley law 4th monthly fee statement (0.4); work on STB 4th monthly fee statement (0.6).	1.00	ET	\$750.00	\$750.00
Service	03/19/2024	010 - Employment and Fee Applications: Review draft of STB 4th monthly fee statement (.5); organize and filing of same (1); draft Howley Law 4th month fee statement (1); prepare calculations for Howley Law 4th monthly fee statement (1.5).	4.00	RGR	\$350.00	\$1,400.00
Service	03/19/2024	007 - Claims Administration and Objections: Work on notice of hearing for	1.20	ET	\$750.00	\$900.00

		settlement motion (0.4); work on witness and exhibit list for same (0.5); work on agenda for hearing on settlement motion (0.3).				
Service	03/19/2024	007 - Claims Administration and Objections: Prepare draft of notice of hearing for settlement motion (1); prepare draft of witness and exhibit list for same (1.2); prepare draft of agenda for hearing on settlement motion (1.3); discussions with E. Terry regarding drafts (.3).	3.80	RGR	\$350.00	\$1,330.00
Service	03/19/2024	004 - Budgeting (Case): Draft and circulate weekly fee estimate for lender reporting purposes.	0.30	TH	\$750.00	\$225.00
Service	03/19/2024	010 - Employment and Fee Applications: Review and coordinate on Simpson Thacher fourth monthly fee statement (.2); work on fourth monthly fee statement for Howley Law (.4).	0.60	TH	\$750.00	\$450.00
Service	03/19/2024	007 - Claims Administration and Objections: Review and finalize exhibit and witness list for motion to compromise claims (.4); review and finalize notice of hearing for motion to compromise (.2); coordinate on upcoming deadlines and service matters (.2).	0.80	TH	\$750.00	\$600.00
Service	03/20/2024	004 - Budgeting (Case): Analysis of kcc's weekly estimate.	0.20	ET	\$750.00	\$150.00
Service	03/20/2024	007 - Claims Administration and Objections: Work on cno for settlement motion (0.4); work on agenda for hearing regarding settlement motion including revised proposed order and redline of same (2.5).	2.90	ET	\$750.00	\$2,175.00
Service	03/20/2024	007 - Claims Administration and Objections: Prepare draft agenda for hearing on settlement motion (1.5); work on proposed draft of certificate of no objection (.7); work on proposed order to certificate of no objection and related redlines (.4); discussion with E. Terry regarding filings (.5); filing of agenda (.3).	3.40	RGR	\$350.00	\$1,190.00
Service	03/20/2024	010 - Employment and Fee Applications: Work on Howley Law 4th fee statement (0.6); work on issues related to final fee application and research related to same (1).	1.00	ET	\$750.00	\$750.00
Service	03/20/2024	010 - Employment and Fee Applications:	2.40	RGR	\$350.00	\$840.00

		Finalize draft of Howley 4th monthly fee statement (.5); organize for filing of Howley 4th monthly fee statement (.4); filing of Howley 4th monthly fee statement (.3); research requirement of final fee applications (1); discuss requirement of final fee application with E. Terry (.2).				
Service	03/20/2024	010 - Employment and Fee Applications: Review and finalize fourth monthly fee statement for Howley Law.	0.40	TH	\$750.00	\$300.00
Service	03/20/2024	007 - Claims Administration and Objections: Review and provide comments to draft hearing agenda (.6); review and provide comments on inquiry about CNO versus filing proposed redline order (.5); assist with motion to compromise issues and tomorrow's hearing (.3).	1.40	TH	\$750.00	\$1,050.00
Service	03/21/2024	006 - Case Administration: Analysis of docket and service issues.	0.60	ET	\$750.00	\$450.00
Service	03/21/2024	010 - Employment and Fee Applications: Work on issues related to final fee applications and requirements regarding same.	0.90	ET	\$750.00	\$675.00
Service	03/21/2024	007 - Claims Administration and Objections: Work on settlement order and docket regarding bankruptcy case to make sure not closed including several emails to T. Laws.	1.40	ET	\$750.00	\$1,050.00
Service	03/21/2024	013 - Hearings: Attend and participate in hearing regarding settlement motion.	0.50	ET	\$750.00	\$375.00
Service	03/21/2024	007 - Claims Administration and Objections: Review outcome of hearing on motion to compromise claims (.2); review order and its timeline for dismissal and other steps needed to resolve claims (.5).	0.70	TH	\$750.00	\$525.00
Service	03/21/2024	013 - Hearings: Review items for today's hearing (.3); correspond with team on hearing preparation and attendance issues (.3).	0.60	TH	\$750.00	\$450.00
Service	03/21/2024	010 - Employment and Fee Applications: Research requirement related to final fee app (1); and discuss same with E. Terry (.2).	1.20	RGR	\$350.00	\$420.00
Service	03/21/2024	007 - Claims Administration and Objections: Analysis of settlement order (.2) and communications regarding same (.2).	0.40	RGR	\$350.00	\$140.00

Time Keeper	Position	Hours	Rate	Total
Tom Howley	Attorney	19.3	\$750.00	\$14,475.00
Eric Terry	Attorney	27.4	\$750.00	\$20,550.00
Roland Rodriguez	Paralegal	26.1	\$350.00	\$9,135.00
			Total	\$44,160.00

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2824	01/11/2024	\$154,845.55	\$123,974.55	\$30,871.00
2832	01/24/2024	\$253,605.60	\$202,916.60	\$50,689.00
2850	03/07/2024	\$51,358.40	\$41,212.40	\$10,146.00
2884	04/03/2024	\$41,065.00	\$0.00	\$41,065.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2892	04/11/2024	\$44,160.00	\$0.00	\$44,160.00
Outstanding Balance				\$176,931.00
Total Amount Outstanding				\$176,931.00