

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
West Palm Beach Division

IN RE:

AA FLORIDA BRIDAL RETAIL  
COMPANY, LLC, *et al.*,

Debtors.

Case No. 17-18864-MAM  
Chapter 7  
(Jointly Administered)

**SUMMARY OF SECOND INTERIM APPLICATION OF AKERMAN LLP FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR  
THE TIME PERIOD OF APRIL 1, 2018 THROUGH MARCH 31, 2019**

1. Name of Applicant: Akerman LLP
2. Role of Applicant: General Counsel for the Trustee
3. Name of Certifying Professional: D. Brett Marks, Esq.
4. Date Case Filed: July 14, 2017
5. Date of Retention Order: July 26, 2017, *nunc pro tunc* to July 14, 2017

**IF INTERIM APPLICATION, COMPLETE 6, 7 AND 8 BELOW:**

6. Period for this Application: April 1, 2018 through and including March 31, 2019
7. Amount of Compensation Sought: \$102,076.50
8. Amount of Expense Reimbursement Sought: \$2,994.32

**IF FINAL APPLICATION, COMPLETE 9 AND 10 BELOW:**

9. Total Amount of Compensation Sought: \_\_\_\_\_
10. Total Amount of Expense Reimbursement Sought during case: \_\_\_\_\_
11. Amount of Original Retainer(s). Please disclose both Fee Retainer and Cost Retainer if such a Retainer has been received: N/A
12. Current Balance of Retainer(s) remaining: N/A
13. Last monthly operating report filed (month/Year and ECF No.): N/A

14. If case is Chapter 11, current funds in the Chapter 11 estate: N/A

15. If case is Chapter 7, current funds held by Chapter 7 trustee: \$631,000.00 in cash on hand, plus another approximate \$1,460,000.00 to be received shortly from the settlement with Czech Asset Management (ECF No. 359)

**COMPLETE THE ATTACHED CHART. PLEASE INCLUDE THE INFORMATION FOR EACH PRIOR APPLICATION FILED WITH THE COURT:**

**HISTORY OF FEES AND EXPENSES**

1. Dates, sources and amounts of retainers received:

<u>Dates</u>	<u>Sources</u>	<u>Amounts</u>	<u>For Fees or Costs?</u>
N/A			

2. Dates, sources and amounts of third party payments received:

<u>Dates</u>	<u>Sources</u>	<u>Amounts</u>	<u>For Fees or Costs?</u>
N/A			

3. Prior Fee and Expense Awards:

**FIRST INTERIM APPLICATION**

	Prior Fee Awards	Prior Expense Awards
<i>Dates covered by application: July 14, 2017 through and including March 31, 2018</i>		
Amount of fees requested	\$266,865.00	
Amount of expenses requested		\$3,198.53
Amount of fees awarded (80%)	\$213,492.00	
Amount of expenses awarded		\$3,198.53
Amount of fee retainer authorized to be used	n/a	
Amount of expense retainer authorized to be used		n/a
Fee award, net of retainer	n/a	
Expense award, net of retainer		n/a
Date of award: <i>October 29, 2018 [ECF No. 320]</i>		
Amount of fees actually paid	\$213,492.00	
Amount of expense reimbursement actually paid		\$3,198.53
Amount of fees requested but not awarded, that applicant wishes to defer to final application	\$53,373.00	
Amount of expenses requested but not awarded that applicant wishes to defer to final application		\$0.00

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
West Palm Beach Division

IN RE:

AA FLORIDA BRIDAL RETAIL  
COMPANY, LLC, *et al.*,

Debtors.

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Case No. 17-18864-MAM  
Chapter 7  
(Jointly Administered)

**SECOND INTERIM APPLICATION OF AKERMAN LLP FOR ALLOWANCE  
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE  
TIME PERIOD OF APRIL 1, 2018 THROUGH MARCH 31, 2019**

D. Brett Marks, Esq. and the Law Firm of Akerman LLP ("Akerman" or "Applicant"), General Counsel for the Trustee, make this Second Interim Application for Compensation for fees for services rendered and costs incurred for the period April 1, 2018, 2018 through March 31, 2019 (the "Second Interim Application"). This Second Interim Application is filed pursuant to 11 U.S.C. § 330 and Federal Rule of Bankruptcy Procedure 2016 and meets all of the requirements set forth in the Guidelines incorporated in Local Rule 2016-1(B)(1). This is the second fee application filed by the attorney for the Trustee and is neither an amendment nor supplement to a previous fee application. Pursuant to the Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases (the "Guidelines"), the following exhibits are attached to the Application:

Exhibit "1-A" and "1-B" – Summary of Professional and Paraprofessional Time

Exhibit "2" – Summary and Breakdown of Requested Reimbursements of Expenses and Disbursements.

Exhibit "3" – The Applicant's complete time records, in chronological order, by activity code category, for the time period covered by this Application. The requested fees are itemized to the tenth of an hour.

Applicant seeks an interim award in the sum of \$102,076.50 for fees and \$2,994.32 for costs and authorization for interim payment on the award in the amount of 80% of the fees requested (or \$81,661.20) and 100% of the costs of \$2,994.32.

**THE GENERAL NATURE AND THE SERVICES RENDERED DURING THE APPLICATION PERIOD**

The primary legal services provided by Applicant to the Trustee and the Debtors' estates during the Application Period included, *inter alia*:

- Assisted the Trustee in pursuing a claim against a customs bond agent resulting in a \$162,384.59 recovery for the Estate.
- Assisted the Trustee in pursuing claims against the Debtors' former officers and directors resulting in a \$2 million recovery, less contingency fees.
- Assisted the Trustee in pursuing claims against the Debtors' former shareholder and lender resulting in a \$2.25 million recovery, less contingency fees. and waiver of over \$62 million in claims filed against the Estates.
- Assisted the Trustee in investigating various litigation claims against various third parties.
- Assisted the Trustee in responding to the Warn Act adversary proceeding filed against the Trustee and the Debtors' estates.

**DESCRIPTION OF SERVICES**

As set forth in the Exhibits to this Application, the Applicant has organized its time records by activity codes in accordance with the Guidelines.

**Code 501: Asset Analysis and Recovery**

During the Application Period, Applicant reviewed Debtors' custom bond and certain reserve accounts and assisted the Trustee in obtaining the turnover of same for the Debtors' estates. The investigation and pursuit of such claims resulted in a \$162,384.79 recovery for the Estate. Applicant also assisted the Trustee in analyzing and pursuing sale efforts for the Debtors' Intellectual Property. Finally, Applicant assisted the Trustee in analyzing certain preference claims

against various third parties. Applicant billed a total of 18.80 hours in this category and is requesting the total sum of \$7,832.50 for the services rendered.

**Code 502: Asset Disposition**

Applicant's services under this activity code included communications between Applicant and various interested parties as to potential liquidation of substantially all of Debtors' intellectual property. Applicant's work has resulted in a potential sale of the Debtors' intellectual property.

Applicant billed a total of 9.40 hours in this category and is requesting the total sum of \$4,161.50 for the services rendered.

**Code 504: Case Administration**

Applicant assisted the Trustee in filing all documents and attending all hearings necessary to approve several motions which resulted in significant economic benefit to the Estate. Finally, Applicant drafted multiple status reports to client advising the client as to the resolution of various issues related to the liquidation of the Debtors. Applicant billed a total of 23.00 hours in this category and is requesting the total sum of \$10,240.00 for the services rendered.

**Code 505: Claims Administration and Objections**

Applicant successfully negotiated a settlement with the Estate's largest creditor, CardConnect. The settlement called the "Carve-Out and Sharing Agreement" resolved CardConnect's secured claims against the Estate and insured a significant recovery for the Estate from the liquidation of assets that may have been subject to CardConnect's lien claims. The end results of the settlement are that the Trustee has sufficient funding to pay most of the administrative expenses incurred by the Estate as well as potential distributions to administrative and priority creditors.

Applicant also investigated the claims of the Debtors' former employees who have asserted WARN Act Claims against the Estate. This investigation is ongoing, but Applicant and the Trustee continue to analyze the WARN Act claims with the goal of resolving the claim in short order.

Applicant billed a total of 60.00 hours in this category and is requesting the total sum of \$29,022.00 for the services rendered.

**Code 509: Fee/Employment Applications**

Applicant assisted the Trustee in the preparation of all documents and attendance at all hearings related to various fee applications filed by professionals retained by the Estate, including Applicant's First interim Fee Application.

Applicant billed a total of 17.60 hours in this category and is requesting the total sum of \$5,734.00 for the services rendered.

**Code 530: Litigation**

Applicant held multiple strategy conferences with Trustee and Special Litigation Counsel to assist the Trustee and Special Litigation Counsel with various case background facts related to potential claims against the Debtors' former officers and directors. Applicant also assisted the Trustee and Special Counsel in reviewing various pre-suit discovery produced by the Debtors' former officers and directors. Applicant attended mediation for the Trustee which resulted in a \$2 million settlement for the Estate. Applicant assisted in preparation of the settlement documents, including the motion to approve the agreement which was approved by the Court.

Applicant billed a total of 57.5 hours in this category and is requesting the total sum of \$27,360.00 for the services rendered.

**Code 531: Insurance Matters/CAM Litigation**

Applicant held multiple strategy conferences with Trustee and Special Litigation Counsel to assist the Trustee and Special Litigation Counsel with various case background facts related to potential claims against the Debtors' former lender and equity holder. Applicant also assisted the Trustee and Special Counsel in reviewing various pre-suit discovery produced by the Debtors' former lender and equity holder. Applicant attended mediation for the Trustee which resulted in a \$2.25 million settlement for the Estate. Applicant assisted in preparation of the settlement documents, including the motion to approve the agreement which was approved by the Court.

Applicant billed a total of 38.30 hours in this category and is requesting the total sum of \$17,726.50 for the services rendered.

Applicant believes that the requested fees of \$102,076.50 for 224.60 hours worked is reasonable considering the twelve (12) factors enumerated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), made applicable to bankruptcy proceedings by *In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir. 1977), as follows:

**TIME AND LABOR REQUIRED**

The transcribed time record annexed hereto as Exhibit "3" show that Applicant has billed 224.60 hours of time to the services described herein from April 1, 2018 to March 31, 2019.

**THE NOVELTY AND DIFFICULTY OF THE SERVICE**

The legal questions arising in the representation of the Trustee were not novel or difficult, but they did require the exercise of skillful application of Bankruptcy Code provisions relating to the matters considered.

**THE SKILL REQUISITE TO PERFORM THE SERVICES PROPERLY**

In order to efficiently and effectively perform the legal services described herein,

substantive legal knowledge in the fields of bankruptcy, commercial law, intellectual property law and debtor/creditor rights was required.

**THE PRECLUSION OF OTHER EMPLOYMENT BY THE  
PROFESSIONAL DUE TO THE ACCEPTANCE OF THE CASE**

Applicant is aware of no other specific employment which was precluded as a result of its accepting this case. However, the efforts of Applicant were devoted to this case and Applicant was unable to devote that time to other matters, therein preventing Applicant from billing and collecting fees in other cases.

**THE CUSTOMARY FEE**

The rates charged by Applicant as set forth in Exhibit "3" are customary for attorneys within the Southern District of Florida of similar skill and reputation. For services of the type rendered herein where those services were performed for a private client, Applicant would charge a reasonable fee for services rendered, on an hourly rate or, in addition, a contingent or fixed fee basis. The fee requested by Applicant is comparable to those fees which would be charged to a private client for similar services rendered by Applicant.

**WHETHER THE FEE IS FIXED OR CONTINGENT**

Applicant's compensation in this matter is contingent in that it is subject to this Court's approval as well as on the recovery of funds for the estate. The Court should consider this factor, which militates in favor of a fee award in the amount requested. The amount requested is consistent with the fee which Applicant would charge its clients in other non-contingent bankruptcy and commercial cases where Applicant would be assured not only of payment but also of payment on a monthly basis.

**TIME LIMITATIONS IMPOSED BY THE CLIENT  
OR OTHER CIRCUMSTANCES**

No specific time limitations were imposed by the Trustee, but Applicant made all efforts to act promptly in the administration of this Chapter 7 case.

**EXPERIENCE, REPUTATION AND ABILITY OF APPLICANT**

Applicant is an established law firm with substantial experience in bankruptcy, commercial law and litigation.

**THE UNDESIRABILITY OF THE CASE**

Applicant did not and does not find it undesirable to represent this Trustee.

**THE NATURE AND LENGTH OF THE  
PROFESSIONAL RELATIONSHIP WITH THE CLIENT**

Applicant has represented and continues to represent this Trustee in other bankruptcy proceedings.

**AWARDS IN SIMILAR CASES**

The amount requested by Applicant is not unreasonable in terms of awards in cases of like magnitude and complexity. The fees required by Applicant comport with the mandate of the Code, which directs that services be evaluated in the light of comparable services performed in bankruptcy cases in the community.

**WHEREFORE** Applicant, D. Brett Marks and the law firm of Akerman LLP seek an interim award of fees in the amount of **\$102,076.50** and costs in the amount of **\$2,994.32**, authorization for the Trustee to fund the payment of 80% of the fees and 100% costs sought by Applicant with the remaining awarded fees and costs to be held back for funding in connection with a final fee application and for such other relief as this Court deems just and appropriate.

Dated: April 25, 2019

Respectfully submitted,

By: /s/ D. Brett Marks

D. Brett Marks, Esq.

Florida Bar No. 99635

Eyal Berger, Esq.

Florida Bar No. 11069

**AKERMAN LLP**

Las Olas Centre II, Suite 1600

350 East Las Olas Boulevard

Fort Lauderdale, Florida 33301

Tel: (954) 463-2700

Fax: (954) 463-2224

Email: [brett.marks@akerman.com](mailto:brett.marks@akerman.com)

Email: [eyal.berger@akerman.com](mailto:eyal.berger@akerman.com)

*Attorneys for Maggie Smith, Trustee*

Akerman has provided the Debtors' estates with the following reductions from the standard 2018-19 hourly rates charged by Akerman attorneys and paralegals:

	<b><u>REGULAR</u></b> <b><u>RATE</u></b>	<b><u>REDUCED</u></b> <b><u>RATE</u></b>
<b>Partners</b>		
Ashley A. Sawyer	\$540	\$350
D. Brett Marks	\$630	\$525
Eyal Berger	\$515	\$430
Steven R. Wirth	\$525	\$400
Tamara S. Malvin	\$450	\$350
<b>Associates:</b>		
Catherine D. Kretzschmar	\$415	\$250
John L. Dicks	\$410	\$250
Luis Casas Meyer	\$395	\$250
Erica Gomer	\$380	\$300
<b>Paralegal:</b>		
Jennifer S. Meehan	\$260	\$175

**CERTIFICATION**

1. I have been designated by Akerman LLP (the “Applicant”) as the professional with responsibility in this case for compliance with the “Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases” (the “Guidelines”).

2. I have read the Applicant's Application for Compensation and Reimbursement of Expenses (the “Application”). The Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this Certification and described in the Application.

3. The fees and expenses sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

4. In seeking reimbursement for the expenditures described on Exhibit “2,” the Applicant is seeking reimbursement only for the actual expenditure and has not marked-up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

5. In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

6. The following are the variances with the provisions of the Guidelines, the date of each Court Order approving the variance, and the justification for the variance: NONE.

Dated: April 25, 2019

By: /s/ D. Brett Marks

D. Brett Marks, Esq.  
Florida Bar No. 99635  
Eyal Berger, Esq.  
Florida Bar No. 11069  
**AKERMAN LLP**  
Las Olas Centre II, Suite 1600  
350 East Las Olas Boulevard  
Fort Lauderdale, Florida 33301  
Tel: (954) 463-2700  
Fax: (954) 463-2224  
Email: [brett.marks@akerman.com](mailto:brett.marks@akerman.com)  
Email: [eyal.berger@akerman.com](mailto:eyal.berger@akerman.com)

*Attorneys for Maggie Smith, Trustee*

**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that on April 25, 2019, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing document with Exhibits 1, 2 and 3 are being served this day by transmission of Notices of Electronic Filing generated by CM/ECF to those parties registered to receive electronic notices of filing in this case.

By: /s/ D. Brett Marks

D. Brett Marks, Esq.

**EXHIBIT 1A**  
**CUMULATIVE SUMMARY OF PROFESSIONAL**  
**AND PARAPROFESSIONAL TIME**

<b>I. SECOND INTERIM APPLICATION</b>						
<b>PROFESSIONALS:</b>						
<b>Name (Partner or Associate)</b>		<b>Total Hours</b>	<b>Hourly Rate</b>	<b>Subtotal Fee</b>	<b>Discount</b>	<b>Total Fee</b>
<b>Partner:</b>						
D. Brett Marks		126.2	\$ 525.00	\$ 66,255.00		
		<b>126.2</b>		<b>\$ 66,255.00</b>		<b>\$ 66,255.00</b>
Eyal Berger		34.8	\$ 430.00	\$ 14,964.00		
		<b>34.8</b>		<b>\$ 14,964.00</b>		<b>\$ 14,964.00</b>
Steven R. Wirth		30.5	\$ 400.00	\$ 12,200.00		
		<b>30.5</b>		<b>\$ 12,200.00</b>		<b>\$ 12,200.00</b>
Ashley A. Sawyer		1.2	\$ 350.00	\$ 420.00		
		<b>1.2</b>		<b>\$ 420.00</b>		<b>\$ 420.00</b>
Tamara S. Malvin		2.3	\$ 350.00	\$ 805.00		
		<b>2.3</b>		<b>\$ 805.00</b>		<b>\$ 805.00</b>
<b>Associate:</b>						
Catherine D. Kretzschmar		15.9	\$ 250.00	\$ 3,975.00		
		<b>15.9</b>		<b>\$ 3,975.00</b>		<b>\$ 3,975.00</b>
John L. Dicks		0.2	\$ 250.00	\$ 50.00		
		<b>0.2</b>		<b>\$ 50.00</b>		<b>\$ 50.00</b>
Luis Casas Meyer		5.1	\$ 250.00	\$ 1,275.00		
		<b>5.1</b>		<b>\$ 1,275.00</b>		<b>\$ 1,275.00</b>
Erica Gomer		5.3	\$ 300.00	\$ 1,590.00		
		<b>5.3</b>		<b>\$ 1,590.00</b>		<b>\$ 1,590.00</b>
<b>Paralegal:</b>						
Jennifer Meehan		3.1	\$ 175.00	\$ 542.50		
		<b>3.1</b>		<b>\$ 542.50</b>		<b>\$ 542.50</b>
<b>TOTAL:</b>		<b>224.6</b>				<b>\$ 102,076.50</b>

EXHIBIT 1B SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL BY ACTIVITY CODE CATEGORY FOR SECOND APPLICATION				
ACTIVITY CODE CATEGORY: 501 ASSET ANALYSIS & RECOVERY				
Name (Partner or Associate)		Total Hours	Hourly Rate	Total Fee
<b>Partner:</b>				
D. Brett Marks		7.4	\$ 525.00	\$ 3,885.00
		<b>7.4</b>		<b>\$ 3,885.00</b>
Eyal Berger		2.0	\$ 430.00	\$ 860.00
		<b>2.0</b>		<b>\$ 860.00</b>
Steven R. Wirth		6.1	\$ 400.00	\$ 2,440.00
		<b>6.1</b>		<b>\$ 2,440.00</b>
Ashley S. Sawyer		0.4	\$ 350.00	\$ 140.00
		<b>0.4</b>		<b>\$ 140.00</b>
<b>Paralegal:</b>				
Jennifer S. Meehan		2.9	\$ 175.00	\$ 507.50
		<b>2.9</b>		<b>\$ 507.50</b>
	<b>TOTAL:</b>	<b>18.8</b>		<b>\$ 7,832.50</b>

EXHIBIT 1B SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL BY ACTIVITY CODE CATEGORY FOR SECOND APPLICATION				
ACTIVITY CODE CATEGORY: 502 ASSET DISPOSITION				
Name (Partner or Associate)		<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Fee</u>
<b>Partner:</b>				
D. Brett Marks		1.7	\$ 525.00	\$ 892.50
		<b>1.7</b>		<b>\$ 892.50</b>
Eyal Berger		6.3	\$ 430.00	\$ 2,709.00
		<b>6.3</b>		<b>\$ 2,709.00</b>
Steven R. Wirth		1.4	\$ 400.00	\$ 560.00
		<b>1.4</b>		<b>\$ 560.00</b>
	<b>TOTAL:</b>	<b>9.4</b>		<b>\$ 4,161.50</b>

EXHIBIT 1B SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL BY ACTIVITY CODE CATEGORY FOR SECOND APPLICATION				
ACTIVITY CODE CATEGORY: 504 CASE ADMINISTRATION				
Name (Partner or Associate)		Total Hours	Hourly Rate	Total Fee
<b>Partner:</b>				
D. Brett Marks		14.2	\$ 525.00	\$ 7,455.00
		<b>14.2</b>		<b>\$ 7,455.00</b>
Steven R. Wirth		4.0	\$ 400.00	\$ 1,600.00
		<b>4.0</b>		<b>\$ 1,600.00</b>
<b>Associate:</b>				
Catherine D. Kretzschmar		4.5	\$ 250.00	\$ 1,125.00
		<b>4.5</b>		<b>\$ 1,125.00</b>
John L. Dicks		0.1	\$ 250.00	\$ 25.00
		<b>0.1</b>		<b>\$ 25.00</b>
<b>Paralegal:</b>				
Jennifer S. Meehan		0.2	\$ 175.00	\$ 35.00
		<b>0.2</b>		<b>\$ 35.00</b>
	<b>TOTAL:</b>	<b>23.0</b>		<b>\$ 10,240.00</b>

EXHIBIT 1B SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL BY ACTIVITY CODE CATEGORY FOR SECOND APPLICATION				
ACTIVITY CODE CATEGORY: 505 CLAIMS ADMINISTRATION AND OBJECTIONS				
Name (Partner or Associate)		Total Hours	Hourly Rate	Total Fee
<b>Partner:</b>				
D. Brett Marks		39.0	\$ 525.00	\$ 20,475.00
		<b>39.0</b>		<b>\$ 20,475.00</b>
Eyal Berger		5.4	\$ 430.00	\$ 2,322.00
		<b>5.4</b>		<b>\$ 2,322.00</b>
Steven R. Wirth		15.5	\$ 400.00	\$ 6,200.00
		<b>15.5</b>		<b>\$ 6,200.00</b>
<b>Associate:</b>				
John L. Dicks		0.1	\$ 250.00	\$ 25.00
		<b>0.1</b>		<b>\$ 25.00</b>
	<b>TOTAL:</b>	<b>60.0</b>		<b>\$ 29,022.00</b>

EXHIBIT 1B SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL BY ACTIVITY CODE CATEGORY FOR SECOND APPLICATION				
ACTIVITY CODE CATEGORY: 509 FEE/EMPLOYMENT APPLICATIONS				
Name (Partner or Associate)		<u>Total Hours</u>	<u>Hourly Rate</u>	<u>Total Fee</u>
<b>Partner:</b>				
D. Brett Marks		0.4	\$ 525.00	\$ 210.00
		<b>0.4</b>		<b>\$ 210.00</b>
Eyal Berger		6.8	\$ 430.00	\$ 2,924.00
		<b>6.8</b>		<b>\$ 2,924.00</b>
<b>Associate:</b>				
Catherine D. Kretzschmar		10.4	\$ 250.00	\$ 2,600.00
		<b>10.4</b>		<b>\$ 2,600.00</b>
	<b>TOTAL:</b>	<b>17.6</b>		<b>\$ 5,734.00</b>

**EXHIBIT 1B**  
**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL**  
**BY ACTIVITY CODE CATEGORY FOR SECOND APPLICATION**

<b>ACTIVITY CODE CATEGORY: 530 LITIGATION</b>				
<b>Name (Partner or Associate)</b>		<b>Total Hours</b>	<b>Hourly Rate</b>	<b>Total Fee</b>
<b>Partner:</b>				
D. Brett Marks		40.6	\$ 525.00	\$ 21,315.00
Eyal Berger		4.0	\$ 430.00	\$ 1,720.00
Steven R. Wirth		3.5	\$ 400.00	\$ 1,400.00
Ashley A. Sawyer		0.8	\$ 350.00	\$ 280.00
Tamara S. Malvin		2.3	\$ 350.00	\$ 805.00
<b>Associate:</b>				
Catherine D. Kretzschmar		1.0	\$ 250.00	\$ 250.00
Erica Gomer		5.3	\$ 300.00	\$ 1,590.00
<b>TOTAL:</b>		<b>57.5</b>		<b>\$ 27,360.00</b>

**EXHIBIT 1B**  
**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL**  
**BY ACTIVITY CODE CATEGORY FOR SECOND APPLICATION**

<b>ACTIVITY CODE CATEGORY: 531 INSURANCE MATTERS</b>				
<b>Name (Partner or Associate)</b>		<b>Total Hours</b>	<b>Hourly Rate</b>	<b>Total Fee</b>
<b>Partner:</b>				
D. Brett Marks		22.9	\$ 525.00	\$ 12,022.50
Eyal Berger		10.3	\$ 430.00	\$ 4,429.00
<b>Associate:</b>				
Luis R. Casas		5.1	\$ 250.00	\$ 1,275.00
	<b>TOTAL:</b>	<b>38.3</b>		<b>\$ 17,726.50</b>

## EXHIBIT 2

SUMMARY OF REQUESTED REIMBURSEMENT  
OF EXPENSES FOR THIS TIME PERIOD ONLY

<b>Description</b>	
1. Filing Fees	181.00
2. Process Service Fees	109.00
3. Recording Fees	0.00
4. Court Reporter Fees & Transcripts	30.00
5. Court Services	0.00
6. Lien and Title Searches	0.00
7. Photocopies	622.70
(a) In-house 5,967 copies (at 10¢/page) (\$596.70)	
(b) Color copies (\$26.00)	
8. Postage	258.64
9. Overnight Delivery Charges	0.00
10. Outside Courier/Messenger Services	0.00
11. Long Distance/Conferencing Telephone Charges	24.18
12. Long Distance Fax Transmissions	0.00
(____) copies at \$1/page)	
13. Pacer Public Records System	0.00
14. Parking re Attendance Court Hearing	20.00
15. Meals re:	489.55
(a) Lunch at Mediation on 11/07/18 (\$305.72)	
(b) Lunch at Mediation on 02/26/19 (\$183.83)	
16. Other Permissible Expenses (must specify and justify)	1,259.25
(a) Library Research	
(b) Other Charges (Westlaw Research)	
<b>TOTAL EXPENSE DISBURSEMENT REQUESTED</b>	<b>\$2,994.32</b>

**EXHIBIT 3**  
**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME**  
**BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION**

**501 ASSET ANALYSIS AND RECOVERY**

<b>Date</b>	<b>Description</b>	<b>Attorney</b>	<b>Hours</b>	<b>Value</b>
4/20/2018	Reviewed and revised response to joint motion for relief from stay.	EB	0.90	387.00
6/11/2018	Phone call with Dana Quick, Esq. re: document review format change to Relativity, open searches and review needed, and related matters	AAS	0.40	140.00
7/24/2018	Review of documents pertaining to Customs Bond Claim against Avalon; legal research on turnover of collateral under Customs Bond; prepare Rule 2004 Exam Duces Tecum of Avalon	DBM	1.20	630.00
7/26/2018	Assistance with finalizing Notice of Rule 2004 Examination Duces Tecum of Avalon Risk Management Insurance Agency, LLC and Subpoena for same.	JSM	0.50	87.50
7/27/2018	Coordinate service of Subpoena Duces Tecum on Avalon Risk Management Insurance Agency, LLC.	JSM	0.20	35.00
8/24/2018	Review responses of Avalon Risk to subpoena.	SRW	0.60	240.00
1/22/2019	Attention to customs bond issues and outline of motion for turnover.	SRW	1.10	440.00
1/22/2019	Review and analysis of documents produced by Customs Agent to analyze claims against customs bond; legal research re: recovery on customs bonds and statutes of limitations; prepare memo to S. Wirth re: outline for motion to recover on bond	DBM	3.00	1,575.00
1/25/2019	Attention to customs bond issues and motion for turnover.	SRW	1.00	400.00
1/28/2019	Research issues related to custom bonds.	SRW	1.20	480.00
1/28/2019	Begin draft of motion to turnover bond collateral.	SRW	1.30	520.00
2/19/2019	Begin review and analysis of potential preference and fraudulent transfer claims	DBM	1.00	525.00
3/1/2019	Begin preliminary analysis of preference and fraudulent transfer claims; communications with Glass Ratner re: same	DBM	1.30	682.50
3/4/2019	Communications with collection agent re: status of collection of AR	DBM	0.30	157.50
3/4/2019	Prepare correspondence to counsel for Dynamic re: follow up on disposition of inventory; prepare update to the client	DBM	0.30	157.50
3/7/2019	Finalize Motion for Turnover of Property of the Estate (Custom Bonds) and coordinate electronic filing and service of same.	JSM	0.30	52.50
3/18/2019	Draft Agreed Ex Parte Motion to Continue Hearing on Trustee's Motion for Turnover of Property of the Estate and proposed Order granting same.	JSM	0.60	105.00
3/18/2019	Multiple communications concerning Avalon and Customs Bond Claim	DBM	0.30	157.50
3/20/2019	Finalize and coordinate electronic filing and service of Agreed Motion to Continue Hearing on Trustee's Motion for Turnover of Property of the Estate and submission of proposed Order granting same.	JSM	0.30	52.50
3/21/2019	Revise proposed Agreed Order Granting Agreed Ex Parte Motion to Continue Hearing on Chapter 7 Trustee's Motion for Turnover of Property of the Estate and coordinate submission of same.	JSM	0.10	17.50

**EXHIBIT 3****SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION**

3/21/2019	Continue to review/analyze customs bond claims and communicate with opposing counsel re: same.	SRW	0.90	360.00
3/22/2019	Draft Certificate of Service of Agreed Order Granting Agreed Ex Parte Motion to Continue Hearing on Chapter 7 Trustee's Motion for Turnover of the Estate and coordinate electronic filing and service of same.	JSM	0.30	52.50
3/28/2019	Reviewed and revised 9019 motion to approve compromise with CAM Defendants (0.5); Conference with special litigation counsel re: same (0.2).	EB	0.70	301.00
3/29/2019	Revised 9019 Motion with CAM Defendants in preparation for filing and serving of same.	EB	0.40	172.00
3/29/2019	Assistance with finalizing Trustee's Motion (I) to Approve Agreement to Compromise Controversy and Settlement of Lender Liability Claims; and (II) For Payment of Contingency Fee to Bast Amron LLP from Settlement Funds and coordinate electronic filing of same.	JSM	0.30	52.50
3/29/2019	Draft Certificate of Service of Notice of Hearing on Trustee's Motion (I) to Approve Agreement to Compromise Controversy and Settlement of Lender Liability Claims; and (II) For Payment of Contingency Fee to Bast Amron LLP from Settlement Funds and coordinate electronic filing of same.	JSM	0.30	52.50
<b>TOTAL:</b>			<b>18.80</b>	<b>7,832.50</b>

## EXHIBIT 3

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION502 ASSET DISPOSITION

Date	Description	Attorney	Hours	Value
4/2/2018	Reviewed revised APA for Debtors' IP and finalized motion to approve sale.	EB	0.90	387.00
4/30/2018	Conference with Brigade Capital Management re: due diligence as to potential competing bid to purchase of Angel Alfred Trademarks.	EB	0.70	301.00
5/7/2018	Multiple correspondence with potential bidder for Debtors' IP.	EB	0.40	172.00
5/14/2018	Preparation and attendance at hearing on motion to approve sale of IP (2.3); Multiple correspondence with original bidder and client re: placement of higher bid and setting of public auction (0.5).	EB	2.80	1,204.00
5/16/2018	Revised APA to incorporate terms of new bidder (0.9); Multiple correspondence with bidder re: same (0.3).	EB	1.20	516.00
8/14/2018	Confer with B. Marks re: claims against Avalon	SRW	0.20	80.00
11/20/2018	Reviewed correspondence from bond company re: release of custom bond.	EB	0.30	129.00
11/26/2018	Multiple communications concerning recovery of customs bond	DBM	0.30	157.50
3/6/2019	Meet with S. Wirth to discuss Customs Bond claim and defenses	DBM	0.50	262.50
3/19/2019	Calls and e-mails with PDD re: discuss IP sale	DBM	0.40	210.00
3/19/2019	Review/analyze customs bond claims and confer with opposing counsel re: same.	SRW	1.20	480.00
3/26/2019	Multiple communications concerning sale of IP	DBM	0.50	262.50
TOTAL:			9.40	4,161.50

## EXHIBIT 3

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION504 CASE ADMINISTRATION

Date	Description	Attorney	Hours	Value
5/14/2018	Review communications to and from J. Pack re: CardConnect settlement negotiations and confer internally re: same.	SRW	0.40	160.00
7/24/2018	Call with Trustee to discuss case strategy issues	DBM	0.30	157.50
7/24/2018	Prepare Rule 2004 Subpoena (Avalan Risk Management )	CDK	0.50	125.00
7/25/2018	Draft/edit C-Air subpoena and document requests.	SRW	0.50	200.00
7/25/2018	Review file re: C-Air correspondence.	SRW	0.30	120.00
7/26/2018	Prepare status report to the client	DBM	0.70	367.50
7/27/2018	Revise Avalan Risks subpoena and document requests and coordinate filing/service of same.	SRW	0.50	200.00
7/27/2018	Review file re: Avalan correspondence.	SRW	0.30	120.00
8/1/2018	Communicate with Avalon re: subpoena for documents; confer re: same.	SRW	0.40	160.00
8/3/2018	Communicate with counsel re: return of customs bond and related document production.	SRW	0.40	160.00
8/7/2018	Confer with B. Llaneta re: Avalon subpoena.	SRW	0.20	80.00
8/14/2018	Multiple communications with the Trustee re: multiple issues	DBM	0.50	262.50
8/27/2018	Confer with J. Pack re: CardConnect 9019 motion and settlement agreement (.30); confer with Avalon re: 2004 exam (.30).	SRW	0.60	240.00
9/27/2018	Attend to service of 9019 Motion and Applications for Compensations; telephone calls with creditors regarding documents served via email to creditors in Debtor's books and records.	CDK	2.30	575.00
10/16/2018	Prepare detailed status report to the client on several issues	DBM	0.70	367.50
10/16/2018	Prepare detailed memo to Card Connect re: discuss administration of the estate, D&O claims and preparation for hearing on 10/23/18	DBM	0.80	420.00
11/1/2018	Review correspondence from CSC Colonial Commons Partnership, LP	JLD	0.10	25.00
11/15/2018	Call with Alan Barbee to discuss estate administration issues	DBM	0.50	262.50
1/3/2019	Prepare for and conduct call with client and Bast Amron to discuss D&O settlement, claims against Czech and WARN Act claims	DBM	0.80	420.00
1/7/2019	Review and respond to multiple communications concerning D&O and Czech litigation claims	DBM	0.40	210.00
1/8/2019	Calls and e-mails re: settlement issues with D&Os and Czech	DBM	0.50	262.50
1/14/2019	Final comments to settlement agreement with D&Os and 9019 motion; prepare memo to Bast Amron	DBM	0.80	420.00
1/17/2019	Final work on settlement motion with D&Os	DBM	0.40	210.00
1/22/2019	Email and telephone calls to perfect service of NOH and 9019 Motion electronically and via website.	CDK	0.60	150.00
1/24/2019	Review and revise Ex Parte Motion to Pay Mediation Expenses and Proposed Order; research noticing requirements, confer with DBM re same; finalize and file Motion and upload Order.	CDK	1.10	275.00
2/4/2019	Communications with counsel for Card Connect re: multiple issues	DBM	0.30	157.50
2/4/2019	Communications with the client re: discuss Czech claim, WARN Act claims and recent discussions with Card Connect	DBM	0.60	315.00
2/8/2019	Prepare global status report to client	DBM	0.70	367.50

## EXHIBIT 3

**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION**

2/11/2019	Meeting with Cardconnect and Trustee and Glass Ratner to discuss hearing scheduled for 2/12/19 and CAM mediation	DBM	0.80	420.00
2/12/2019	Prepare status report based on hearings on 2/12/19	DBM	0.50	262.50
2/15/2019	Prepare memos to CardConnect and the Trustee re: settlement and waterfall distributions based on entry of settlement order with directors and officers	DBM	0.50	262.50
3/4/2019	Calls and e-mails re: CAM settlement; prepare memo to CardConnect; prepare memo to WARN Act creditors	DBM	1.20	630.00
3/7/2019	Draft Certificate of Service of Notice of Hearing on Motion for Turnover of Property of the Estate (Custom Bonds) and coordinate electronic filing and service of same.	JSM	0.20	35.00
3/11/2019	Calls and e-mails re: settlement with CAM and distribution issues; prepare status report to the client	DBM	1.00	525.00
3/12/2019	Call with opposing counsel re: motion to turnover customs bond.	SRW	0.40	160.00
3/12/2019	Continued work on CAM settlement documents; communications with Joe Pack re: distribution issues	DBM	0.70	367.50
3/18/2019	Review and comments to new draft of CAM settlement documents	DBM	0.50	262.50
3/28/2019	Work on CAM Settlement Issues including 9019 motion; work on waterfall analysis	DBM	1.00	525.00
<b>TOTAL:</b>			<b>23.00</b>	<b>10,240.00</b>

## EXHIBIT 3

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION505 CLAIMS ADMINISTRATION AND OBJECTIONS

Date	Description	Attorney	Hours	Value
4/3/2018	Call with counsel for CardConnect re: (i) reconciliation of CardConnect; and (ii) resolution of potential objections to validity of security interest as to certain Estate claims.	EB	0.90	387.00
4/24/2018	Communications with counsel for WARN Act creditors	DBM	0.50	262.50
5/8/2018	Legal research re: lien priorities on D&O claims	DBM	0.80	420.00
5/8/2018	Review of Form-2 cash receipts; call with counsel for Cardconnect; prepare memo to counsel for Card Connect on estate's cash receipts and disbursements	DBM	0.80	420.00
5/9/2018	Prepare settlement term sheet for CardConnect Settlement; prepare memo to client	DBM	1.20	630.00
5/9/2018	Review of file; prepare settlement term sheet for Cardconnect Agreement; prepare status report to the client	DBM	1.20	630.00
5/10/2018	Prepare detailed memo to counsel for CardConnect re: discuss settlement offer on allowance and payment of claim	DBM	0.90	472.50
5/11/2018	Confer re: Cardconnect settlement offer and related matters.	SRW	0.50	200.00
5/14/2018	Call with Joe Pack, represents Cardconnect re: discuss carve-out and sharing agreement; prepare memo to client	DBM	0.70	367.50
5/16/2018	Multiple communications with counsel for CardConnect re: discuss carve-out and sharing agreement	DBM	0.50	262.50
5/16/2018	Continue to review communications to and from J. Pack re: CardConnect settlement negotiations and confer re: same.	SRW	0.40	160.00
5/24/2018	Continue to review CardConnect settlement communications to and from J. Pack and confer re: same	SRW	0.40	160.00
6/5/2018	Call with Joe Pack, represents Card Connect re: discuss carve-out and sharing agreement proposal	DBM	0.50	262.50
6/7/2018	Review/analyze CardConnect counteroffer and confer re: same.``	SRW	0.50	200.00
6/14/2018	Review communications re: CardConnect settlement and confer re: same.	SRW	0.30	120.00
6/20/2018	Call with client; finalize proposal to CardConnect on the allowance of the claim	DBM	0.60	315.00
6/25/2018	Conference call with counsel for CardConnect re: negotiation of carve-out and sharing agreement; prepare status report to the client	DBM	1.00	525.00
7/6/2018	Calls and e-mails with Joe Pack, represents CardConnect re: discuss carve-out agreement terms; prepare memo to the client	DBM	0.50	262.50
7/13/2018	Review of file; begin drafting Carve-Out and Sharing Agreement with CardConnect; multiple calls and e-mails re same	DBM	3.20	1,680.00
7/16/2018	Work on CardConnect Carve-Out and Sharing Agreement; prepare memo to CardConnect; prepare memo to client	DBM	3.40	1,785.00
7/16/2018	Draft/edit Carve-out and sharing agreement and confer with B. Marks re: same.	SRW	1.50	600.00
7/17/2018	Calls and e-mails with CardConnect re: discuss carve-out and sharing agreement	DBM	0.40	210.00

## EXHIBIT 3

**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION**

7/17/2018	Continue to draft/edit Carve-out and sharing agreement and confer with B. Marks re: same.	SRW	0.70	280.00
8/6/2018	Draft/edit motion to approve CardConnect settlement agreement and proposed order.	SRW	0.90	360.00
8/7/2018	Draft/edit settlement agreement with CardConnect.	SRW	0.30	120.00
8/8/2018	Continue to draft/edit motion to approve CardConnect settlement agreement and proposed order.	SRW	0.50	200.00
8/8/2018	Telephone call with B. Marks re: CardConnect motion and agreement.	SRW	0.20	80.00
8/10/2018	Revise/edit motion to approve CardConnect settlement agreement and proposed order.	SRW	0.40	160.00
8/10/2018	Revise/edit CardConnect settlement agreement.	SRW	0.20	80.00
8/13/2018	Multiple communications with CardConnect re: settlement issues; begin preparing 9019 Motion	DBM	0.50	262.50
8/14/2018	Review/edit 9019 motion for CardConnect settlement.	SRW	0.40	160.00
8/15/2018	Telephone call with B. Marks re: CardConnect motion and agreement.	SRW	0.40	160.00
8/16/2018	Telephone call with B. Marks re: CardConnect motion and agreement.	SRW	0.40	160.00
8/17/2018	Telephone call with B. Marks re: CardConnect motion and agreement.	SRW	0.30	120.00
8/17/2018	Confer with J. Pack re: Cardconnect Agreement	SRW	0.30	120.00
8/28/2018	Revise/edit CardConnect 9019 motion and settlement agreement and confer with J. Pack re: same.	SRW	0.60	240.00
8/29/2018	Revise/edit motion to approve CardConnect settlement agreement and proposed order.	SRW	0.40	160.00
9/10/2018	Confer with J. Pack re: CardConnect 9019 motion and settlement agreement.	SRW	0.30	120.00
9/11/2018	Confer with J. Pack and B. Marks re: CardConnect 9019 motion and settlement agreement.	SRW	0.40	160.00
9/12/2018	Review/analyze revisions to CardConnect agreement received from J. Pack.	SRW	0.40	160.00
9/17/2018	Multiple communications with CardConnect re: settlement issues and professional fees; prepare internal memo	DBM	0.50	262.50
9/17/2018	Review CardConnect comments to settlement and motion and confer with J. Pack re: same.	SRW	0.50	200.00
9/19/2018	Work on revisions to CardConnect Agreement	DBM	1.20	630.00
9/24/2018	Review CardConnect comments to settlement agreement and motion.	SRW	0.30	120.00
9/24/2018	Confer with J. Pack and B. Marks re: CardConnect agreement	SRW	0.20	80.00
9/25/2018	Final work on CardConnect settlement motion and order; calls and e-mails re: same	DBM	1.00	525.00
10/16/2018	Prepare detailed correspondence to counsel for WARN Act creditors discussing administration of the Estate	DBM	0.70	367.50
10/22/2018	Drafted hearing outline for hearing on motion to approve carve-out and sharing agreement and phone conference with CardConnect re: same.	EB	3.10	1,333.00
10/23/2018	Preparation and attendance at hearing to approve Carve-out and Sharing Agreement with CardConnect.	EB	1.40	602.00

## EXHIBIT 3

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION

10/26/2018	Analysis of WARN Act claims; memo to Trustee	DBM	1.00	525.00
11/7/2018	Review correspondence from Cedar Trust re: landlord claim	JLD	0.10	25.00
11/8/2018	Multiple calls and e-mails with various creditors to discuss status of the case and possible claims distributions	DBM	0.50	262.50
11/14/2018	Prepare status report to WARN act creditors	DBM	0.30	157.50
11/20/2018	Communications with various creditors re: case status and distribution issues	DBM	0.50	262.50
11/28/2018	Legal research re: WARN act claims in Chapter 7 cases; prepare memo to the client	DBM	2.20	1,155.00
12/3/2018	Calls and e-mails concerning WARN act claim	DBM	0.70	367.50
12/5/2018	Prepare for and conduct call with counsel for the WARN Act creditors; prepare memo to client	DBM	1.20	630.00
12/31/2018	Calls and e-mails with counsel for two landlords re: discuss administrative expense claims	DBM	0.50	262.50
1/14/2019	Call with client re: multiple issues, including WARN act claims and administrative expense claims	DBM	0.50	262.50
1/21/2019	Prepare memo to Anthony Kang, represents several landlords re: discuss recent settlements and distribution issues	DBM	0.50	262.50
1/21/2019	Call with counsel for CardConnect re: discuss recent events and distribution issues	DBM	0.40	210.00
1/21/2019	Prepare memo to counsel for WARN Act claimants re: discuss claim and claims against CAM	DBM	0.50	262.50
1/22/2019	Call with CardConnect re: discuss claims and distributions	DBM	0.60	315.00
1/22/2019	Calls and e-mails with Grace Robson, represents reclamation creditors re: discuss reclamation claims and distributions	DBM	0.40	210.00
1/23/2019	Calls and e-mails with CardConnect and A. Barbee re: waterfall and sharing agreement issues	DBM	0.50	262.50
1/28/2019	Review/analyze Avalon proof of claim and customs bonds.	SRW	0.90	360.00
1/30/2019	Calls and e-mails with WARN Act claimants to discuss CAM mediation, settlement of WARN Act claims	DBM	1.00	525.00
2/6/2019	Call with counsel for CardConnect re: multiple issues; prepare memo to client re: CardConnect issues	DBM	0.50	262.50
2/28/2019	Multiple calls and e-mails re: CAM litigation and settlement issues; prepare update to WARN Act claimants	DBM	1.00	525.00
3/1/2019	Review of Prime Group reclamation Claim and all supporting documentation; legal research re: circumstances where creditor can assert a reclamation claim; prepare memo to client re: reconcile Prime Group reclamation claim	DBM	2.50	1,312.50
3/1/2019	Multiple communications with counsel for Dynamic re: discuss warehouse lien claim, distributions and recovery of inventory	DBM	0.40	210.00
3/4/2019	Call with Anthony Kang, represents group of landlords; prepare memo to A. Kang re: payment of administrative expense and unsecured claims	DBM	0.50	262.50
3/11/2019	Prepare correspondence to G. Robson, represents Prime Group re: provide analysis on reclamation claim and discuss claims objection; call with Grace Robson to discuss same; prepare status report to client re: reconciliation of Prime Group Claim	DBM	1.40	735.00

**EXHIBIT 3****SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION**

3/11/2019	Review/analyze Prime Group reclamation claim (.40); attention to motion to turnover customs bond (.40).	SRW	0.80	320.00
3/12/2019	Communications with Grace Robson re: discuss Prime Group reclamation claim	DBM	0.30	157.50
3/12/2019	Communications with counsel for WARN Act creditors re: settlement with CAM and WARN act claim	DBM	0.30	157.50
3/18/2019	Review motion to turnover customs bond and confer with opposing counsel re: same.	SRW	0.50	200.00
3/19/2019	Review/analyze 503(b)(9) claims.	SRW	1.10	440.00
3/21/2019	Continue to review/analyze 503(b)(9) claims.	SRW	0.50	200.00
3/28/2019	Prepare correspondence to Grace Robson re: discuss her client's reclamation claim and objection	DBM	0.30	157.50
3/28/2019	Prepare memo to WARN Act creditors re: discuss CAM settlement, waterfall and potential distributions to employee wage claims	DBM	0.40	210.00
<b>TOTAL:</b>			<b>60.00</b>	<b>29,022.00</b>

## EXHIBIT 3

**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION**

**509 FEE/EMPLOYMENT APPLICATIONS**

<b>Date</b>	<b>Description</b>	<b>Attorney</b>	<b>Hours</b>	<b>Value</b>
5/29/2018	Finalized draft of Akerman's First Interim Fee Application.	EB	4.20	1,806.00
9/18/2018	Revise, finalize, and file Interim Fee Application.	CDK	2.80	700.00
9/19/2018	Review exhibit 3 for work product or privileged information; research noticing requirements.	CDK	2.60	650.00
10/3/2018	Prepare, revise, and finalize Notice of Filing and Amended Fee Applications.	CDK	1.10	275.00
10/23/2018	Preparation and attendance at hearing to approve Akerman and Bast Amron First Interim Fee Applications (2.3); Finalized proposed orders granting Akerman fee application and Bast Amron Fee application (0.3).	EB	2.60	1,118.00
2/22/2019	Draft Ex Parte Motion Authorizing Payment of Holdback and Order granting same.	CDK	3.20	800.00
3/11/2019	Prepare memo to client re: professional fee issues	DBM	0.40	210.00
3/11/2019	Draft Amended Order granting Motion for Award.	CDK	0.70	175.00
<b>TOTAL:</b>			<b>17.60</b>	<b>5,734.00</b>

## EXHIBIT 3

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION530 LITIGATION

Date	Description	Attorney	Hours	Value
4/5/2018	Conference call to discuss D&O claim and related litigation	DBM	0.50	262.50
4/7/2018	Continue analysis of multiple documents produced to trustee re: D&O claims	TSM	0.90	315.00
4/10/2018	Continued document review, in assistance to special litigation counsel to Trustee re: D&O claims	AAS	0.80	280.00
4/18/2018	Reviewed and analyzed stay relief motion and correspondence to client re: negotiation cap on pre-suit draw on D&O policy.	EB	0.80	344.00
4/19/2018	Review bridal document review strategy packet and Notice of Claim in order to assist with document review.	EG	0.60	180.00
4/19/2018	Begin review of documents in accordance with Bridal Document Review Strategy.	EG	3.60	1,080.00
4/20/2018	Review and analyze documents produced to trustee	TSM	1.40	490.00
4/20/2018	Continue reviewing documents.	EG	1.10	330.00
6/8/2018	Conference call with D. Quick; email correspondence with D. Quick and A. Sawyer re document review.	CDK	0.20	50.00
6/11/2018	Prepare for and conduct conference call with Trustee and Bast Amron re: discuss settlement issues with Czech	DBM	0.80	420.00
7/13/2018	Review and comments to draft confidentiality agreement; call with bast Amron to discuss litigation claims	DBM	0.30	157.50
7/24/2018	(D&O Lawsuit) review and comments to draft law suit	DBM	0.80	420.00
8/2/2018	Detailed review and comments to draft D&O Compliant and Lender Liability Complaint; prepare memo to B. Amron; prepare memo to client; call with B. Amron	DBM	4.40	2,310.00
8/6/2018	Draft/edit settlement agreement with CardConnect.	SRW	1.20	480.00
8/21/2018	Calls an e-mails re: mediation issues with D&Os and Czech	DBM	0.50	262.50
8/31/2018	Work on draft of D&O complaint with comments; calls and e-mails with Bast Amron	DBM	2.20	1,155.00
10/18/2018	Prepare for mediation; calls and e-mails re: same	DBM	1.20	630.00
10/23/2018	D&O mediation preparation	DBM	0.50	262.50
10/26/2018	Prepare for and conduct conference call with mediator re: D&O claim	DBM	0.70	367.50
10/29/2018	Prepare for meeting with client re; D&O mediation preparation	DBM	1.00	525.00
10/30/2018	Prepare for and conduct meeting with Bast Amron and the client to prepare for mediation with D&O carriers	DBM	4.50	2,362.50
11/2/2018	D&O mediation prep	DBM	1.40	735.00
11/5/2018	D&O Mediation preparation	DBM	1.00	525.00
11/7/2018	Prepare for and attend D&O mediation	DBM	8.00	4,200.00
11/8/2018	Work on mediation and settlement issues; calls and e-mails re: same	DBM	1.00	525.00
11/13/2018	Multiple calls and e-mails concerning settlement of D&O claim and Czech claims	DBM	1.40	735.00
11/14/2018	Multiple calls and e-mails concerning settlement with D&O carrier	DBM	0.80	420.00
11/20/2018	Work on settlement issues with D&Os and Czech; calls and e-mails re: same	DBM	0.70	367.50

## EXHIBIT 3

**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION**

11/28/2018	Multiple communications concerning settlement of D&O claims	DBM	0.50	262.50
11/29/2018	Prepare comments to draft settlement agreement with directors and officers	DBM	0.80	420.00
12/6/2018	Work on D&O and Czech settlement issues	DBM	1.00	525.00
12/10/2018	Review and comments to various settlement documents for D&Os	DBM	0.80	420.00
12/17/2018	Multiple calls and e-mails re: litigation and potential settlement with Czech and D&O claims	DBM	1.00	525.00
12/18/2018	Calls and e-mails re; Czech settlement issues	DBM	0.50	262.50
12/19/2018	Calls and e-mails re: D&O settlement	DBM	0.30	157.50
12/19/2018	Review of pleadings pertaining to foreign entities; legal research on effect of abandonment on claims against D&O policy; call with counsel for the officers and directors to discuss foreign entities and settlement agreement	DBM	1.80	945.00
12/31/2018	Review and comments to multiple e-mails concerning settlement with D&Os	DBM	0.50	262.50
1/17/2019	Finalize and file Motion to Approve Compromise of Controversy.	CDK	0.80	200.00
1/28/2019	Calls and e-mails re: settlement with D&Os and Czech mediation	DBM	0.50	262.50
2/12/2019	Preparation and attendance at hearing on motion to approve settlement of director and liability claims.	EB	3.20	1,376.00
3/4/2019	Multiple calls and e-mails with client, re: settlement issues with CAM	DBM	1.20	630.00
3/7/2019	Draft/edit motion to turnover custom bond proceeds (1.50); draft/edit proposed order granting customs bond turnover motion (.40); communicate with J. Pack re: bond turnover motion (.40).	SRW	2.30	920.00
<b>TOTAL:</b>			<b>57.50</b>	<b>27,360.00</b>

## EXHIBIT 3

SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME  
BY ACTIVITY CODE CATEGORY FOR SECOND INTERIM APPLICATION531 INSURANCE MATTERS

Date	Description	Attorney	Hours	Value
4/19/2018	Multiple phone conferences and correspondence with counsel for officers and directors re: consensual resolution to Trustee's objection to stay relief motion (0.9); Initial draft of memorandum of law in support of Trustee's objection to D&O draw on insurance policy (1.2).	EB	2.10	903.00
4/20/2018	Reviewed record of case for relevant pleadings to file objection to motion to advance funds including insurance policy itself	LRC	0.90	225.00
4/20/2018	Drafted limited objection to stay relief motion by litigation targets of D & O insurance policy	LRC	3.10	775.00
4/20/2018	Research re: cases and other objections to motions by defense counsel of D & O targets seeking to have policy advance their defense costs	LRC	1.10	275.00
4/23/2018	Multiple correspondence with client and Carlton Fields re: D&O stay relief order.	EB	0.40	172.00
4/24/2018	Preparation and attendance at hearing on Joint Motion for Stay Relief to obtain defense costs under D&O policy.	EB	2.20	946.00
7/24/2018	(Czech Lawsuit) review and comments to draft law suit	DBM	0.70	367.50
11/29/2018	Work on draft complaint against Czech	DBM	0.70	367.50
1/21/2019	(CAM) Prepare for mediation	DBM	0.60	315.00
1/23/2019	Work on CAM mediation issues	DBM	0.80	420.00
1/29/2019	Calls and e-mails re: preparation for CAM mediation	DBM	0.40	210.00
2/20/2019	Call with Brett Amron re: discuss CAM mediation	DBM	0.50	262.50
2/20/2019	Work on CAM Mediation Statement	DBM	1.00	525.00
2/21/2019	Conference with client, financial advisor, and special litigation counsel re: calculation of damage model against CAM.	EB	2.10	903.00
2/21/2019	Prepare for and conduct strategy meeting with Trustee, Glass Ratner and Bast Amron re: CAM mediation	DBM	3.50	1,837.50
2/22/2019	Reviewed initial Chapter 11 and Chapter 7 budgets submitted by Debtor at commencement of case and documents supporting same re: potential claims against CAM arising from un-orderly liquidation of the Debtors.	EB	3.50	1,505.00
2/25/2019	Review of file; prepare for mediation with CAM; calls and e-mails re: same	DBM	2.00	1,050.00
2/26/2019	Attend mediation with CAM	DBM	8.50	4,462.50
2/27/2019	Calls and e-mails re: CAM settlement issues; review and provide comments to draft complaint	DBM	1.50	787.50
3/1/2019	Multiple communications concerning CAM settlement	DBM	0.80	420.00
3/11/2019	Work on edits to CAM settlement documents	DBM	0.60	315.00
3/19/2019	Attend to CAM settlement issues	DBM	0.50	262.50
3/19/2019	Review and respond to multiple communications concerning CAM settlement	DBM	0.40	210.00
3/20/2019	Work on CAM settlement issues; respond to various communications	DBM	0.40	210.00
TOTAL:			38.30	17,726.50