

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

In re:	)	Chapter 11
)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
)	

**SUMMARY COVER SHEET TO JACKSON WALKER LLP’S FIRST AND
FINAL FEE APPLICATION FOR ALLOWANCE AND
PAYMENT OF FEES AND EXPENSES AS COUNSEL TO THE DEBTORS
FOR THE PERIOD FROM JANUARY 31, 2023 THROUGH JUNE 16, 2023**

Name of Applicant:	Jackson Walker LLP	
Applicant’s Role in Case:	Counsel to Debtors and Debtors in Possession	
Docket No. of Employment Order(s):	Docket No. 273	
Interim Application () No. ____ Final Application (X)	First and Final	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	1/31/2023	6/16/2023
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		
Do expense reimbursements represent actual and necessary expenses incurred? Yes		

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$4,679,039.50
Total professional hours covered by this Application:	6,779.8
Average hourly rate for professionals:	\$690.14
Total paraprofessional fees requested in this Application:	\$60,536.50
Total paraprofessional hours covered by this Application:	220.3
Average hourly rate for paraprofessionals:	\$274.79
Total fees requested in this Application:	\$4,739,576.00
Total expense reimbursements requested in this Application:	\$74,769.49
Total fees and expenses requested in this Application:	\$4,814,345.49
Total fees and expenses awarded in all prior Applications:	N/A
<p>Plan Status: On June 16, 2023, the Court entered its <i>Order Confirming the First Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code</i> [Docket No. 749]. The Effective Date of the Plan has not yet occurred.</p>	
<p>Primary Benefits: JW diligently represented the Debtors as lead counsel during the Application Period, advising the Debtors on a wide variety of complex bankruptcy matters and issues.</p> <p>With JW's advice and assistance, the Debtors (a) negotiated a global resolution of major financing, sale, and Plan issues with the Committee, DIP Lender, and other stakeholders, which, among other things, resulted in a meaningful recovery to general unsecured creditors; (b) achieved the sale of the majority of their assets and consummated sale transactions with nine different purchasers resulting from a two-day auction and miscellaneous sales; (c) negotiated the Plan, Confirmation Order, and definitive documentation with the Committee, DIP Lender, and other stakeholders; (d) launched solicitation; (e) prepared for hearings, including the first day, sale, and confirmation hearings; and (f) obtained final approval of the Disclosure Statement and confirmation of the Debtors' Plan of Liquidation.</p>	

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

In re:	)	Chapter 11
)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
)	

**JACKSON WALKER LLP’S FIRST AND
FINAL FEE APPLICATION FOR ALLOWANCE AND
PAYMENT OF FEES AND EXPENSES AS COUNSEL TO THE DEBTORS
FOR THE PERIOD FROM JANUARY 31, 2023 THROUGH JUNE 16, 2023**

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/> within twenty-one days from the date this application 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 days from the date this application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

Jackson Walker LLP (“JW” or the “Firm”), counsel to the above-captioned debtors (collectively, the “Debtors”), hereby submits its *First and Final Fee Application for Allowance and Payment of Fees and Expenses as Counsel to the Debtors for the Period January 31, 2023 Through June 16, 2023* (the “Application”) for allowance of compensation for professional services provided in the total amount of \$4,739,576.00 and reimbursement of actual and necessary expenses in the total amount of \$74,769.49 that JW incurred for the period from January 31, 2023

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

through June 16, 2023 (the “Application Period”). In support of this Application, JW states as follows:

I. JURISDICTION

1. 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 is a core proceeding pursuant to 28 U.S.C. § 157(b). The Debtors confirm their consent to entry of a final order.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are §§ 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), Rule 2016-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”).

II. RELIEF REQUESTED

4. JW requests that the Court allow on a final basis JW’s compensation for professional services rendered during the Application Period in the total amount of \$4,739,576.00 and reimbursement of actual and necessary expenses incurred by JW in the total amount of \$74,769.49.

III. PROCEDURAL BACKGROUND

5. On January 31, 2023 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Court ordered these cases to be jointly administered on February 1, 2023 [Docket No. 25].

6. A description of the background of the Debtors and the events leading up to the filing of the voluntary petitions by the Debtors is provided in the *Declaration Michael Neyrey in*

Support of Debtors' Chapter 11 Petitions and First Day Motions [Docket No. 24] (the "First Day Declaration").

7. On February 14, 2023, the Office of the United States Trustee for Region 7 (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Committee") [Docket No. 99].

8. On June 16, 2023, the Court entered an order [Docket No. 749] (the "Confirmation Order") confirming the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 738] (the "Plan").

IV. THE DEBTORS' RETENTION OF JW

9. On March 2, 2023, the Debtors filed the *Application to Retain Jackson Walker LLP as Counsel for the Debtors and Debtors in Possession* [Docket No. 181] (the "Retention Application").

10. On March 28, 2023, the Court entered its *Order Authorizing the Retention and Employment of Jackson Walker LLP as Counsel for the Debtors and Debtors in Possession* [Docket No. 273] ("Retention Order"). A copy of the Retention Order is attached as **Exhibit 1**.

11. JW performed the services for which it seeks compensation on behalf of the Debtors and their estates, and not on behalf of any committee, creditor, or other entity.

12. Except as set forth in the Retention Application regarding payments paid to JW prior to the Petition Date, JW has received no payment and no promises for payment from any source other than the Debtors for services provided or to be provided in any capacity whatsoever in connection with these chapter 11 cases.

13. Pursuant to Bankruptcy Rule 2016(b), JW has not shared, nor has JW agreed to share (a) compensation it has received or may receive with any other party or person other than

the partners, counsel, and associates of JW or (b) any compensation another person or party has received or may receive.

V. COMPLIANCE WITH INTERIM COMPENSATION ORDER

A. Fees Incurred During the Application Period.

14. On March 27, 2023, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* (the “Interim Compensation Order”) [Docket No. 264], setting forth the procedures for Court-approved professionals, including JW, to serve monthly fee statements (each, a “Monthly Fee Statement” and collectively, the “Monthly Fee Statements”) on certain parties that include a detailed statement of services rendered and expenses incurred by each professional for that particular month.

15. JW filed the following Monthly Fee Statements during the Application Period:

- (i) *Notice of Jackson Walker LLP’s First Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors and Debtors in Possession for the Period from January 31, 2023 Through February 28, 2023* (the “First Monthly Fee Statement”) [Docket No. 507];
- (ii) *Notice of Jackson Walker LLP’s Second Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors and Debtors in Possession for the Period from March 1, 2023 Through March 31, 2023* (the “Second Monthly Fee Statement”) [Docket No. 866];
- (iii) *Notice of Jackson Walker LLP’s Third Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors and Debtors in Possession for the Period from April 1, 2023 Through April 30, 2023* (the “Third Monthly Fee Statement”) [Docket No. 867];
- (iv) *Notice of Jackson Walker LLP’s Fourth Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors and Debtors in Possession for the Period from May 1, 2023 Through May 31, 2023* (the “Fourth Monthly Fee Statement”) [Docket No. 889]; and

- (v) *Notice of Jackson Walker LLP's Fifth Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors and Debtors in Possession for the Period from June 1, 2023 Through June 16, 2023 (the "Fifth Monthly Fee Statement")* [Docket No. 890].

16. True and correct copies of the Monthly Fee Statements are attached as **Exhibit 2**.

17. Pursuant to the Interim Compensation Order, JW was entitled to receive payment of 80% of its requested fees and 100% of its requested expenses for services rendered for the Application Period through each Monthly Fee Statement. The following chart contains a summary of amounts JW requested pursuant to the Interim Compensation Order during this Application Period, together with amounts paid:

Fee Statement Application Period	Date Filed	Amount Requested	Date Paid	Amount Outstanding
First Monthly Fee Statement 1/31/2023 – 2/28/2023	5/9/2023	\$523,167.26 (80% of \$648,385.50 + 100% of \$4,458.86 in expenses) ²	8/18/2023	\$129,677.10
Second Monthly Fee Statement 3/1/2023 – 3/31/2023	8/22/2023	\$573,788.75 (80% of \$703,502.00 + 100% of \$10,987.15 in expenses)	9/14/2023	\$140,700.40
Third Monthly Fee Statement 4/1/2023 – 4/30/2023	8/22/2023	\$735,867.99 (80% of \$893,149.00 + 100% of \$21,348.79 in expenses)	9/14/2023	\$178,629.80
Fourth Monthly Fee Statement 5/1/2023 – 5/31/2023	9/6/2023	\$1,528,289.91 (80% of \$1,865,005.00 + 100% of \$36,285.91 in expenses)	9/25/2023	\$373,001.00
Fifth Monthly Fee Statement 6/1/2023 – 6/15/2023	9/6/2023	\$505,316.38 (80% of \$629,534.50 + 100% of \$1,688.78 in expenses)	9/25/2023	\$125,906.90
TOTAL DUE AS OF FILING OF APPLICATION:				\$947,915.20

² Through the First Monthly Fee Statement, JW inadvertently requested payment of \$529,095.66 (80% of \$655,796.00 + 100% of \$4,458.86 in expenses), but the amount should have been \$523,167.26 as reflected in the chart above. The totals on the Summary Sheet of the First Monthly Fee Statement were not updated to reflect the amounts on the detailed statements of fees attached to the First Monthly Fee Statement. Although JW received a payment in the amount of \$529,095.66, it only applied payment of \$523,167.26 and retains the \$5,928.40 in trust.

B. Expenses Incurred During the Application Period.

18. Attached hereto as Exhibit 3 is a summary of expenses incurred during the Application Period. Exhibit 3 details the total amount of reimbursement sought with respect to each category of expenses, all of which are included in the Monthly Fee Statements attached as Exhibit 2.

19. The rates and expenses charged by JW are reasonable based on the customary compensation charged by comparably skilled practitioners in other bankruptcy matters, as well as similar corporate, real estate, or litigation matters. A summary of blended hourly rates for timekeepers who billed to non-bankruptcy matters and the blended hourly rates for timekeepers who billed to the Debtors during the Application Period is attached hereto as Exhibit 4.

VI. CASE SUMMARY

20. During the Application Period, JW assisted the Debtors with the prosecution of their bankruptcy cases in this Court. JW expended time and effort as counsel to the Debtors in these proceedings. JW provided legal advice and services regarding numerous issues in the Debtors' cases, including:

- (a) filing for chapter 11 bankruptcy and successfully securing approval of all "first day" motions, allowing the Debtors to smoothly transition operations into chapter 11;
- (b) negotiating and obtaining Court approval of access of up to \$75 million in postpetition financing and access to the Debtors' cash collateral to provide liquidity to fund the Debtors' operations and the administration of these chapter 11 cases, of which the Debtors only accessed \$17.5 million during;
- (c) conducting a robust, post-petition marketing process through traditional channels ultimately resulting in multiple asset sales after a two-day auction;
- (d) engaging in a successful mediation with the assistance of Judge David R. Jones as mediator, the Committee, American Entertainment Properties Corp. ("AEP"), and the Pep Boys-Manny, Moe, & Jack Holding Corp. ("Pep Boys") that resulted in a global resolution that paved the way for a consensual chapter 11 plan of liquidation, a final order approving the

Debtors' post-Petition Date financing, and the sale of the Debtors' assets, which this Court approved through the *Order Approving Debtors' Emergency Motion for Entry of an Order Approving the Settlement Between the IEH Debtors, AEP, Pep Boys, the Committee, and the Committee Members* [Docket No. 469];

- (e) completing and filing comprehensive schedules of assets and liabilities, and statements of financial affairs;
- (f) negotiating and drafting the documentation related to various miscellaneous asset sales; and
- (g) negotiating, preparing, and filing a solicitation procedures motion, multiple versions of a plan of liquidation, disclosure statement, and plan supplement materials, and confirming the Plan.

21. Given these accomplishments in these chapter 11 cases and the complexities of the Debtors' businesses, the compensation and expense reimbursement sought herein for JW's necessary and beneficial professional services were necessary and appropriate, commensurate with the scale, nature, and complexity of these chapter 11 cases, and should be approved.

VII. TERMS AND CONDITIONS OF EMPLOYMENT AND COMPENSATION

22. The terms and conditions of JW's employment and compensation to be paid to JW by the Debtors are specifically outlined in the Retention Application. Post-petition compensation is paid to JW from the Debtors' estates.

VIII. PROFESSIONAL SERVICES PROVIDED BY JW TO THE DEBTORS

23. During the Application Period, JW provided extensive and important professional services to the Debtors in connection with these chapter 11 cases. Attached hereto as **Exhibit 5** is a summary of fees incurred and hours expended during the Application Period by professional or paraprofessionals, including, among other things, each person's applicable rate and the number of rate increases.

24. The following is a summary, by matter category, of the significant professional services JW rendered during this Application Period. A summary chart of fees related to each matter category is attached hereto as **Exhibit 6**.

(a) **B110 - Case Administration: Fees: \$164,625.00; Hours: 235.9.** These fees include time spent by JW attorneys and paraprofessionals providing services related to the filing of the Debtors' chapter 11 petitions and various "first day" pleadings and related notices during the initial days of these chapter 11 cases, including, without limitation: (a) reviewing and revising the Debtors' petitions and "first day" motions, proposed orders, revised orders, declarations, and notices; and (b) preparing for the "first day" hearing, including preparing potential witness in connection with certain first day motions, and preparing witness and exhibit lists and agendas. Several of the Debtors' motions sought entry of orders that eased the strain on the Debtors' relationships with employees, vendors, customers, and taxing authorities as a consequence of the filing of these chapter 11 cases. Additionally, the fees included in this category include services that JW rendered regarding general administration of the case and may also include specific matters that are not readily classifiable into other more specific matters, including telephonic conferences with the U.S. Trustee, and parties-in-interest, communications with the Court's staff, finalizing and filing witness and exhibit lists, handling first and second day matters, obtaining hearing transcripts, preparing for and attending hearings, and addressing other administrative issues.

(b) **B115 - Reporting: Fees: \$10,439.50; Hours 17.4.** These fees include time spent by JW attorneys and paraprofessionals preparing documentation and company personnel for the U.S. Trustee's Initial Debtor Interview, coordinating accounting or reporting requirements pursuant to "first day" orders, reviewing and revising monthly operating reports, and reviewing

and revising schedules and statement of financial affairs. The fees related to this category also include services related to corresponding and negotiating with the U.S. Trustee regarding reporting related matters.

(c) **B120 - Asset Analysis and Recovery:** Fees: \$943,350.50; Hours: 1,418.2. These fees pertain to time spent by JW attorneys and paraprofessionals with respect to identification and review of potential assets, including causes of action and non-litigation recoveries, and the Debtors' investigation into potential claims that the Debtors may have possessed against AEP, AEP-related entities, and the Pep Boys. The Debtors' investigation was comprised of four primary fact gathering components: (1) collection, review, and analysis of the Debtors' internal documents and communications; (2) requests for documents to AEP and Pep Boys, and analyzing same; (3) interviewing the Debtors' current and former officers, directors, and employees; and (4) participating and preparing for various Bankruptcy Rule 2004 examinations. Additionally, the fees included in this project category include preparation for, and attendance in, a mediation with the Committee, Pep Boys, AEP, and the Debtors under the guidance of Judge David R. Jones as mediator, which resulted in a global resolution of major issues in these chapter 11 cases. *See Order Approving Debtors' Emergency Motion for Entry of an Order Approving the Settlement Between the IEH Debtors, AEP, Pep Boys, the Committee, and the Committee Members* [Docket No. 469]. Finally, the fees included in this category relate to time spent by JW attorneys and paraprofessionals investigating potential causes of action arising from the auction process.

(d) **B130 - Asset Disposition:** Fees: \$2,095,791.50; Hours: 3,038.7. These fees pertain to time spent by JW attorneys and paraprofessionals for matters related to sales of the Debtors' property interests. Specifically, JW spent time:

- (i) Drafting, reviewing, revising, and filing the *Debtors' Motion for Entry of an Order (I) Approving the Bid Procedures, (II) Approving the Sale of the Debtors' Assets Free and Clear, and (III) Granting Related Relief* [Docket No. 96], and obtaining approval of the related order [Docket No. 208] (the "Bid Procedures Order"), including negotiating resolution of various objections related thereto;
- (ii) Preparing for and engaging in a robust marketing process for the sale of substantially all of the Debtors' assets, which included conducting and attending a productive two-day auction that resulted in sales to six different purchasers, and a continued auction for the remaining assets that resulted in additional sales of the Debtors' assets to one new purchaser, and two purchasers part of the original group of Winning Bidders (as defined in the Bid Procedures Order) at the auction;
- (iii) Drafting, reviewing, revising, and negotiating seven different asset purchase agreements, and related documentation, resulting from the auction, and three related sale orders (the "Sale Orders"): (1) *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors' Assets Free and Clear, and (III) Granting Related Relief* [Docket No. 585], (2) *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors' Assets Free and Clear to AEP PLC LLC, and (III) Granting Related Relief* [Docket No. 586], and (3) *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors' Assets in Lot 9(d) Free and Clear, and (III) Granting Related Relief* [Docket No. 604];
- (iv) Drafting, reviewing, revising, and filing related pleadings as required by the Bid Procedures Order, including, but not limited to, assumption and assignment schedules; and
- (v) Drafting, reviewing, revising, and filing the *Debtors' Emergency Motion for an Order Establishing Procedures for Sales of Certain Miscellaneous Assets Outside the Ordinary Course of Business Free and Clear of All Liens, Claims, Interests, and Encumbrances* [Docket No. 658], and obtaining entry of the related order [Docket No. 670], which resulted in five additional sales requiring drafting, reviewing, and negotiating additional asset purchase agreements and related documentation.
- (e) **B140 – Relief from Stay and Adequate Protection: Fees: \$22,305.50;**

Hours: 36.9. The fees included in this category pertain to time spent by JW attorneys and paraprofessionals responding to motions for relief from the automatic stay under 11 U.S.C. § 362,

negotiating resolutions of same, or drafting of cease and desist letters regarding violations of the automatic stay and corresponding with parties on these issues.

(f) **B150 – Meetings and Communications with Creditors:**

Fees: \$18,096.50; Hours: 26.3. The fees included in this category pertain to time spent by JW attorneys and paraprofessionals preparing for and attending the initial section 341(a) meeting and continued section 341(a) meeting. Additionally, the fees included in this category relate to time spent corresponding with creditors regarding general case inquiries and addressing various reclamation demands.

(g) **B160 - Fee/Employment Applications:** **Fees: \$41,802.50; Hours: 95.**

The fees included in this category pertain to time spent by JW attorneys and paraprofessionals providing services related to ensuring the proper retention of the Debtors' other professionals in these chapter 11 cases. Specifically, JW attorneys and paraprofessionals spent time:

- (i) drafting, reviewing, and revising JW's retention application and retention order;
- (ii) reviewing and revising the retention applications and retention orders for the Debtors' other advisors to ensure compliance with Bankruptcy Code, Bankruptcy Rules, and Local Rules;
- (iii) drafting, reviewing, revising, and filing the *Motion for Entry of an Order Authorizing the Retention and Compensation of Certain Professionals Utilized in the Ordinary Course of Business* [Docket No. 223] and obtaining approval of and ensuring compliance with the *Order Authorizing the Retention and Compensation of Certain Professionals Utilized in the Ordinary Course of Business* [Docket No. 355];
- (iv) drafting, reviewing, revising, and filing a motion seeking entry of the Interim Compensation Order [Docket No. 176] and obtaining approval of same [Docket No. 264];
- (v) drafting, reviewing, and revising JW's monthly fee statements in accordance with the Interim Compensation Order; and

(vi) reviewing and revising the monthly fee statements and fee applications of the Debtors' other advisors to ensure compliance with the requirements of the Interim Compensation Order and Local Rules.

(h) **B185 – Assumption and Rejection of Leases and Contracts:**

Fees: \$397,728.00; Hours: 609.0. The fees included in this category pertain to time spent by JW attorneys and paraprofessionals researching, analyzing, negotiating, or drafting assumption and rejection motions related to the Debtors' executory contracts and unexpired leases. Specifically, JW attorneys spent time (a) preparing cure notices related to executory contracts and unexpired leases, and negotiating resolutions of any and all objections related to same; (b) advising the Debtors with respect to their rights and obligations under their executory contracts and leases under relevant bankruptcy law; (c) filing various omnibus lease rejection motions by which the Debtors rejected numerous unnecessary leases of non-residential property and executory contracts; (d) seeking and obtaining extension of the statutory 365(d)(4) period to afford the Debtors sufficient time to make decisions regarding whether to assume or reject certain leases; (e) negotiating consensual resolutions to numerous disputes regarding lease rejection and abandonment of personal property; and (f) negotiating and drafting various lease amendments resulting in rent savings to the Debtors' estates.

(i) **B195 – Non-Working Travel:** **Fees: \$13,393.50; Hours: 19.1.** The fees included in this category pertain to time spent by JW attorneys in transit to mediation in New York, auctions, and/or hearings. The fees included in this matter category are billed at half the time actually spent in transit by JW attorneys.

(j) **B210 – Business Operations:** **Fees: \$207,570.00; Hours: 296.7.** It is important that the Debtors and their advisors create and implement a cohesive strategy for maintaining business operations with minimal disruptions during the course of the Debtors' chapter 11 cases. JW attorneys and paraprofessionals spent time developing a strategy with the

Debtors to ensure a smooth transition into chapter 11 and to ensure that business operations would continue with as little interruption as possible. Notably, JW attorneys and paraprofessionals spent time engaging with certain of the Debtors' stakeholders regarding post-petition business operations, including, among other things, negotiating transition service agreements with Pep Boys and trade agreements with critical vendors, coordinating a consistent cash management process with the Debtors' banks, implementing procedures related to bankruptcy reporting obligations, and reviewing and analyzing the Debtors' insurance obligations and advising related to same.

(k) **B220 – Employee Benefits and Pensions:** Fees: \$127,018.00;

Hours: 183.5. These fees are related to time spent by JW attorneys and paraprofessionals reviewing and addressing issues related to wages, compensation, and benefits, and drafting case memoranda related to same.

(l) **B230 – Financing and Cash Collateral:** Fees: \$224,324.00;

Hours: 336.2. The fees included in this category pertain to time spent by JW attorneys and paraprofessionals negotiating and obtaining Court approval of the Debtors' consensual use of cash collateral and negotiating, documenting, and closing on the Debtors' DIP facility. Specifically, JW attorneys and paraprofessionals spent time:

- (i) analyzing and discussing cash collateral and financing issues with the Debtors, the Debtors' other professionals, and various stakeholders;
- (ii) seeking approval of, and ensuring compliance with, the *Corrected Interim Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* [Docket No. 90], which provided the Debtors with access to \$17.5 million of interim DIP funding, and the *Final Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral, (III) Granting Adequate Protection, and (IV) Granting Related Relief* [Docket No. 478] (the "Final DIP Order");
- (iii) analyzing and confirming diligence issues related to the foregoing and general debt finance matters; and

- (iv) negotiating, documenting, and closing on a DIP Facility that provided the Debtors' access to \$75,000,000 of new money, on the best available terms that injected the necessary liquidity to fund the Debtors' operations through the chapter 11 cases.

- (m) **B260 – Corporate Governance and Board Matters: Fees: \$18,065.50;**

Hours: 19.2. The fees included in this category pertain to time spent by JW attorneys and paraprofessionals preparing for and attending board meetings, communicating with the independent director, and analyzing and advising on corporate governance issues.

- (n) **B310 – Claims Administration and Objections: Fees: \$30,991.50;**

Hours: 50.4. The fees included in this category pertain to time spent by JW attorneys and paraprofessionals on matters related to claims administration and claims-related issues.

Specifically, JW spent time:

- (i) corresponding with the Debtors, their advisors, and stakeholders regarding claims-related issues, researching and analyzing issues related to creditors;
- (ii) drafting, reviewing, revising, and filing the *Debtors' Emergency Motion for Entry of an Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9) Requests, (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, and (IV) Approving Notice of Bar Dates* [Docket No. 177] and obtaining approval of the related order [Docket No. 222];
- (iii) drafting, reviewing, revising, and filing various stipulations in connection with certain proofs of claim; and
- (iv) drafting, reviewing, revising, and filing claim objections.
- (o) **B320 - Plan and Disclosure Statement: Fees: \$424,074.50;**

Hours: 617.6. The fees included in this category pertain to time spent by JW attorneys and paraprofessionals on matters related to developing and seeking approval of the Disclosure Statement and confirmation of the Plan in connection with these chapter 11 cases. Specifically, JW spent time drafting, reviewing, revising, and filing the Debtors' Combined Disclosure

Statement and Joint Plan of Liquidation and the *Debtors' Emergency Motion for Entry of an Order (I) Conditionally Approving the Disclosure Statement, (II) Approving the Solicitation and Notice Procedures; (III) Approving the Forms of Ballots and Notices in Connection Therewith; (IV) Approving the Combined Hearing Timeline; and (V) Granting Related Relief* [Docket No. 443]. JW spent time negotiating the terms of the Plan and resolving related objections thereto, as well as analyzing solicitation and voting procedures, drafting, negotiating, and filing documents contained in the Plan Supplement, and drafting, negotiating, revising, and filing the Confirmation Order, related declarations in support, and obtaining final approval of the Disclosure Statement and confirmation of the Plan.

IX. COMPENSATION REQUESTED

25. JW seeks approval of \$4,739,576.00 in fees and \$74,769.49 in expenses. **Exhibit 2** contains JW's Monthly Fee Statements, which provide a detailed record of fees as counsel for the Application Period. **Exhibit 3** is a chart detailing the summary of expenses for the Application Period, **Exhibit 4** is a chart reflecting customary and comparable compensation disclosures with fee applications. **Exhibit 5** is a chart summarizing the timekeepers included in this Application. **Exhibit 6** is a chart with a summary of compensation requested by project category. The blended rate for all JW timekeepers in this Application is \$677.07.

26. The Application readily meets the standards of Bankruptcy Code § 330 and applicable case law for compensation for services rendered on behalf of the Debtors' estates and for the administration of these cases. The Fifth Circuit set forth the contours of the requirements for allowance of compensation under § 330 in *Barron & Newburger, P.C. v. Tex. Skyline, Ltd., (In re Woerner)*, 783 F.3d 266 (5th Cir. 2015). In *Woerner*, the Fifth Circuit held that a court would allow compensation to an attorney for the debtor for services that are "reasonably likely to benefit" the estate, and that a court should adjudge the reasonableness of requested compensation

“at the time at which the service was rendered.” *Id.* at 273-74. All of the compensation requested in the Application meets the requirements of § 330 as delineated by the Fifth Circuit, and should be approved.

27. JW provided necessary and beneficial services to the Debtors through assisting the Debtors in myriad ways as more fully described in the previous section of this Application. The time JW spent on services rendered and the rates charged for such services were reasonable and necessary to fully protect the Debtors’ estates consistent with JW’s role as counsel, and to maximize the dividend to creditors, in line with the *Johnson*³ factors adopted by the Fifth Circuit in *In re First Colonial Corp.*, 544 F.2d 1291, 1299 (5th Cir. 1977), as follows:

A. The Time and Labor Required.

28. As further illustrated by the fee breakdown in the Summary Cover Sheet, the amount of time spent by JW professionals and paraprofessionals on this case for the Application Period is 7,000.1 hours.

B. The Novelty and Difficulty of the Questions Presented by the Case.

29. This case has presented unique questions of fact and law relevant to both bankruptcy and applicable nonbankruptcy law, including a litigated and negotiated dispute between the prepetition debtholder, the Debtors, the Committee, and Pep Boys, as well as various asset sale transactions.

C. The Skill Requisite to Perform the Legal Services Properly.

30. JW possesses the skill required to properly perform the legal services involved, in particular bankruptcy law expertise, as well as practice experience before this Court, and knowledge of its local rules.

³ See *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974).

D. The Preclusion of Other Employment by the Attorneys due to Acceptance of the Case.

31. Attorneys at JW were necessarily precluded from employment on other cases by the size and exigency of this case. This case moved at an expedient pace requiring quick attention and open availability from JW attorneys.

E. The Customary Fee for Similar Work in the Community.

32. The fees charged by JW compare favorably with fees charged by other counsel in similar cases in this jurisdiction. JW sets its fees consistent with available market data for similarly sized and situated firms given the years of experience of each attorney. In addition, JW employs associates and legal assistants on this case in lieu of a single attorney, resulting in a blended rate of \$677.07 per hour. JW's blended rate compares favorably with hourly rates charged by local practitioners. Exhibit 4 is a chart reflecting customary and comparable compensation disclosures.

F. Whether the Fees are Fixed or Contingent.

33. JW attorneys in this case do not charge fixed or contingent fees.

G. Time Pressures Imposed by the Client or Circumstances.

34. The circumstances of the bankruptcy case imposed time pressures due to the need to take steps to help the Debtors' case progress at an expedient pace.

H. The Amount Involved and Results Obtained as a Result of the Attorney Services.

35. As a result of JW's services, strategy, and efficiency as counsel, the Debtors have successfully sold the majority of their assets and obtained confirmation of a liquidating Plan. During the Application Period the Debtors made a smooth transition into Chapter 11, negotiated a resolution of significant litigation and related issues that lead to a global resolution with key stakeholders, consummated various sales of the majority of the Debtors' assets, and obtained quick confirmation of the Debtors' plan of liquidation.

I. The Experience, Reputation, and Ability of the Attorneys.

36. The JW attorneys involved in the work on behalf of the Debtors represent years of combined experience in the particular area of bankruptcy law, including representation of chapter 11 debtors such as the Debtors in these cases, as well as corporate, finance, and real estate law. The JW attorneys bring extensive experience in bankruptcy and retail industry issues to the Debtors' bankruptcy cases, ongoing operations, and sale transactions, and have substantial experience practicing in this Court and extensive familiarity with applicable Fifth Circuit bankruptcy law necessary for the successful prosecution of the Debtors' bankruptcy cases.

J. The Undesirability of the Cases.

37. Every debtor case carries some risks due to the uncertainty of payment stemming from the relatively unknown value of the debtors' principal assets and the debtor's ability to pay administrative fees and costs. These cases presented no additional undesirable elements.

K. The Nature and Length of the Professional Relationship with the Client.

38. JW's business relationship with the Debtors began on January 25, 2023, the date of the Engagement Letter between JW and the Debtors.

L. Awards in Similar Cases.

39. The fees requested are in line with fee awards approved in similar cases, by counsel with similar sophistication and experience.

40. In conclusion, the services provided by JW have been necessary to the administration of the Debtors' estates in the Application Period and beneficial at the time at which the services were rendered toward the successful prosecution of the Debtors' cases. Further, JW performed the services within a reasonable amount of time commensurate with the complexity, importance, nature of the problems, issues, and tasks addressed on behalf of the Debtors' estates. Finally, the compensation sought is reasonable based on the customary compensation charged by

comparably skilled practitioners in cases under title 11 of the district. JW requests that the Court determine that the nature, extent, and value of these services were appropriate under the circumstances at the time the services were rendered.

X. CONCLUSION

JW requests that this Court enter an order (a) granting final allowance and approval of compensation for professional services rendered during the Application Period in the total amount of \$4,739,576.00, and reimbursement of actual and necessary expenses incurred by Jackson Walker LLP during the Application Period in the amount of \$74,769.49, (b) authorizing the Debtors to pay the fees and expenses as requested, and (c) granting such other and further relief as is just and proper.

Dated: September 29, 2023

/s/ Matthew D. Cavanaugh

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Vienna Anaya (TX Bar No. 24091225)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

Email: mcavanaugh@jw.com

Email: vpolnick@jw.com

Email: vanaya@jw.com

Email: emeraia@jw.com

Counsel to the Debtors and Debtors in Possession

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of September 2023, a copy of the foregoing was served via the Court's ECF system upon all parties receiving notice through same.

/s/ Matthew D. Cavanaugh
Matthew D. Cavanaugh

EXHIBIT 1

Retention Order

ENTERED

March 28, 2023

Nathan Ochsner, Clerk

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

In re:)	
	)	Chapter 11
)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
	)	(Jointly Administered)
)	
Debtors.)	
	)	RE: Docket No. 181

ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF JACKSON WALKER LLP AS COUNSEL FOR THE DEBTORS AND DEBTORS-IN-POSSESSION

The Court, having considered the Application to Retain Jackson Walker LLP (the “Firm”) as Counsel for the Debtors and Debtors-in-Possession (the “Application”) pursuant to 11 U.S.C. §§ 327(a) and 330, filed by the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), is of the opinion that the requested relief is in the best interest of the estates and their creditors; that the Firm represents no interest adverse to the estates in the matters upon which it is to be engaged and are disinterested persons within the definition of 11 U.S.C. § 101(14); and that the Application should be approved. It is therefore ORDERED THAT:

1. The Debtors are authorized to retain and employ the Firm as counsel upon the terms and conditions set forth in the Application as modified herein.
2. The Firm shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors’ Chapter 11 Cases in

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. For billing purposes, the Firm shall keep its time in one tenth (1/10) hour increments. The Firm shall use reasonable efforts to avoid any duplication of services provided by any of the Debtors' other chapter 11 professionals in these Chapter 11 Cases.

3. The Firm will review its files periodically during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, the Firm will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Fed. R. Bankr. P. 2014(a).

4. The Firm shall not charge a markup to the Debtors with respect to fees billed by contract attorneys ("Contractors") who are hired by the Firm to provide services to the Debtors, and shall ensure that any such Contractors who are attorneys are subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and Bankruptcy Rules.

5. To the extent the Application, Engagement Letter, or the Cavanaugh Declaration is inconsistent with this Order, the terms of this Order shall govern.

6. Notwithstanding anything to the contrary in the Application, the Firm shall not be entitled to reimbursement for fees and expenses incurred in connection with any objection to its fees absent further order of the Court.

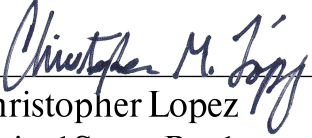
7. To the extent further increases in rates set forth in the Application occur after entry of this Order, the Firm shall file a notice with the Court and give the Debtors, the U.S. Trustee, and counsel to the Committee notice of any increases in the rates set forth in the Application. The notice shall explain the basis for the requested rate increases in accordance with section

330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any hourly rate increases on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court may review any rate increase pursuant to section 330 of the Bankruptcy Code.

8. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Signed: March 28, 2023



Christopher Lopez
United States Bankruptcy Judge

EXHIBIT 2

Monthly Fee Statements

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

In re:)	
	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
)	

**NOTICE OF JACKSON WALKER LLP'S
FIRST MONTHLY FEE STATEMENT FOR COMPENSATION
OF SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD FROM JANUARY 31, 2023 THROUGH FEBRUARY 28, 2023**

Name of Applicant:	Jackson Walker LLP	
Applicant's Role in Case:	Counsel to the Debtors and Debtors in Possession	
Date Order of Employment Signed:	March 28, 2023	
	Beginning of Period:	End of Period
Time period covered by this Statement:	January 31, 2023	February 28, 2023
Summary of Total Fees and Expenses Requested		
Total fees requested in this Statement:	\$524,636.80 (80% of \$655,796.00)	
Total expenses requested in this Statement:	\$4,458.86	
Total fees and expenses requested in this Statement (exclusive of 20% Holdback):	\$529,095.66	
Total fees and expenses referenced in this Statement (inclusive of 20% Holdback):	\$655,796.00	
Summary of Attorney Fees Requested		
Total attorney fees requested in this Statement:	\$637,624.50	
Total actual attorney hours covered by this Statement:	883.5	
Average hourly rate for attorneys:	\$721.70	
Summary of Paraprofessional Fees Requested		
Total paraprofessional fees requested in this Statement:	\$10,401.00	

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

Total actual paraprofessional hours covered by this Statement:	43
Average hourly rate for paraprofessionals:	\$241.88

In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 264], each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 14 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 14-day period, the Debtor is authorized to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to §§ 327, 330, 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 Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Fee Procedures Order”) [Docket No. 264], Jackson Walker LLP (“JW”), as counsel to the Debtors and Debtors in Possession, hereby files its *First Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors for the Period from January 31, 2023 through February 28, 2023* (“Monthly Fee Statement”).

1. Pursuant to the Fee Procedures Order, JW seeks interim payment of \$524,636.80 (80% of \$655,796.00) as compensation for professional services rendered to the Debtors during the period from January 31, 2023 through February 28, 2023 (the “Fee Period”); and reimbursement of actual and necessary expenses in the amount of \$4,458.86, for a total amount of \$529,095.66.

2. In support of the Monthly Fee Statement, JW submits a *Summary of Expenses for the Fee Period*, attached hereto as **Exhibit A**, a *Summary of Legal Fees by Category as Counsel for the Fee Period*, attached hereto as **Exhibit B**, a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Restructuring*, attached hereto as **Exhibit C**; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to General Corporate Matters*, attached hereto as

Exhibit D; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Investigations*, attached hereto as **Exhibit E**; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Labor and Employment Matters*, attached hereto as **Exhibit F**; and a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Real Estate Matters*, attached hereto as **Exhibit G**.

3. Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within fourteen (14) days of service of the Monthly Fee Statement, serve via email to JW, and the following Application Recipients (as defined in the Fee Procedures Order), a written notice setting forth the precise nature of the objection and the amount at issue (the “Notice of Objection”) on or before 4:00 p.m. (prevailing Central Time) fourteen (14) days after service of this Monthly Fee Statement:

- i. the Debtors, 112 Townpark Drive NW, Suite 300, Kennesaw, Georgia 30144, Attn: Michael Neyrey;
- ii. Jackson Walker LLP, 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Veronica A. Polnick (vpolnick@jw.com), and Vienna Anaya (vanaya@jw.com);
- iii. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Jayson Ruff (Jayson.B.Ruff@usdoj.gov) and Andrew Jimenez (Andrew.Jimenez@usdoj.gov);
- iv. counsel for the Prepetition Lender, Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Stephen Hessler (shessler@sidley.com) and Anthony Grossi (agrossi@sidley.com);
- v. counsel for the Official Committee of Unsecured Creditors, Kane Russell Coleman Logan PC, 901 Maim Street, Suite 5200, Dallas, TX 75202, Attn: Joseph M. Coleman (jcoleman@krcl.com); John J. Kane (jkane@krcl.com); Kyle Woodard (kwoodard@krcl.com); and 5151 San Felipe, Suite 800, Houston, TX 77056 Attn: Michael P. Ridulfo (mridulfo@krcl.com); and
- vi. counsel to any statutory committee appointed in these cases.

4. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. JW reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Procedures Order.

Houston, Texas
Dated: May 9, 2023

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Vienna Anaya (TX Bar No. 24091225)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

Email: mcavanaugh@jw.com

Email: vpolnick@jw.com

Email: vanaya@jw.com

Email: emeraia@jw.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A**SUMMARY OF EXPENSES FOR THE FEE PERIOD**

EXPENSE	TOTAL
Business Meals	\$1,804.89
Certified Mail	\$8.10
Color Imaging Expense	\$3.40
Copying Expense	\$.20
Lexis Research	\$264.73
Parking Expense	\$25.00
Postage	\$.60
Staff Overtime	\$33.00
Westlaw Research	\$2,030.09
Hearing Transcript	\$248.05
Hearing Transcript	\$40.80
TOTAL	\$4,458.86

EXHIBIT B**SUMMARY OF LEGAL FEES AND EXPENSES
BY CATEGORY FOR THE FEE PERIOD**

	DESCRIPTION	LEGAL FEES	EXPENSES	TOTAL
110	Case Administration	\$101,965.50		
115	Reporting	\$3,975.00		
120	Asset Analysis and Recovery	\$117,369.50		
130	Asset Disposition	\$144,131.00		
140	Relief from Stay and Adequate Protection	\$5,946.00		
150	Meetings and Communications with Creditors	\$10,292.00		
160	Fee/Employment Applications	\$17,609.00		
185	Assumption and Rejection of Leases and Contracts	\$10,835.50		
210	Business Operations	\$88,157.00		
220	Employee Benefits and Pensions	\$19,030.00		
230	Financing and Cash Collateral	\$108,365.00		
260	Corporate Governance and Board Matters	\$8,781.50		
310	Claims Administration and Objections	\$11,928.50		
	Totals	\$648,385.50	\$4,458.86	\$660,254.86

Total Fees for Fee Period	\$648,385.50
20% Fee Holdback for Fee Period	\$131,159.20
80% of Fees Amount for Fee Period	\$524,636.80
Expenses for Fee Period	\$4,458.86
TOTAL REQUEST	<u>\$529,095.66</u>

EXHIBIT C**DETAILED RECORD OF FEES FOR
THE FEE PERIOD PERTAINING TO RESTRUCTURING**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
01/31/23	G. Graham	9.0	6,750.00	Assist in filing case and first-day motions (4); multiple correspondence regarding same (2); review and revise first-day motions for filing (3).
02/01/23	M. Cavanaugh	7.2	7,524.00	Prepare for (6.2) and attend first day emergency hearing and obtain all requested relief (1.0).
02/01/23	M. Cavanaugh	3.6	3,762.00	Advise on post-petition WIP action items, strategy and tactics.
02/01/23	C. Bankler	1.0	825.00	Attend first day hearing.
02/01/23	R. Chaikin	7.2	5,868.00	Revise FDD (1.2); call with M. Neyrey re same (.2); calls with L. Freeman, M. Cavanaugh re same (.3); correspond with JW team re same and open items for filing and hearing (1.8); draft talking points for hearing (.8); prepare for first day hearing (1.2); participate in first day hearing (1.3); comment on agenda and W/E list (.2); call with Company and all advisors (.2).
02/01/23	G. Graham	14.9	11,175.00	Multiple correspondence regarding case filing (3.4); multiple correspondence regarding first days (3.8); review pleadings for filing (2.6); multiple correspondence regarding same (2.1); review w/e list for first-day hearing (.2); prepare for first-day hearing (1); attend witness prep session (1); call regarding hearing prep (.5); attend advisors call (.3).
02/01/23	V. Anaya	10.0	7,500.00	Attend first day hearing (1.6); Prepare for first day hearings by preparing all materials, presentation and coordinating issues with creditors and parties in interest (8.4).
02/01/23	V. Argeroplos	0.3	208.50	Lead practice session to prepare witnesses for first day hearing.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/01/23	E. Flynn Meraia	8.0	4,520.00	Telephone conference with advisors re case status (.3); telephone conference with Company re first day hearing (.5); telephone conference with Company and advisors re same (.3); correspond with advisors, Company re same (.5); revise first day declaration (.8); review, revise first day presentation (.4); revise agenda (.2); prepare for first day hearing (4.0); participate in first day hearing (1.0).
02/01/23	J. Gonzalez	6.2	3,317.00	Assist in preparation for (5.0) and attend first day hearing (1.0).
02/01/23	V. Polnick	14.0	10,500.00	Prepare for (13.0) and participated in first day hearings including DIP hearing and presentation closing (1.0).
02/01/23	T. Herndon	0.6	234.00	Assist J. Gonzalez in preparing an organizational demonstrative for Debtors, for attorney review and analysis.
02/01/23	K. Gradney	1.2	300.00	Prepare for filing first day declaration (.3); attend first day hearing (.9).
02/01/23	D. Trevino	0.1	24.00	Circulate precedent first day transcripts.
02/01/23	D. Trevino	1.5	360.00	Compile and draft chart with docket number reference of first day pleadings (.4) attend first day hearing (.6) compile all entered orders and circulate (.5)
02/02/23	M. Cavanaugh	4.3	4,493.50	Advise on post-petition WIP action items, strategy and tactics.
02/02/23	R. Chaikin	1.2	978.00	Participate in all advisor call (.4); correspond with JW team re open items and next steps (.8).
02/02/23	V. Anaya	0.5	375.00	Attend internal WIP.
02/02/23	E. Flynn Meraia	0.5	282.50	Telephone conference with advisors re case status, next steps.
02/03/23	R. Chaikin	0.6	489.00	Call with JW team re works in process.
02/03/23	K. Peguero	0.5	412.50	Attend WIP call.
02/03/23	V. Anaya	0.5	375.00	Attend internal WIP call.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/03/23	E. Flynn Meraia	1.7	960.50	Telephone conference with JW team re works in progress (.5); draft, revise postpetition works in progress tracker (.9); correspond with JW team re same (.3).
02/06/23	M. Cavanaugh	4.3	4,493.50	Confer with JW team over staffing and WIP items.
02/06/23	R. Chaikin	0.4	326.00	Meeting with JW re works in process.
02/06/23	G. Graham	0.5	375.00	Attend WIP regarding second-day.
02/06/23	V. Anaya	1.4	1,050.00	Attend internal WIP meeting (1.2); review and revise informational pdf for posting on KCC website (.2).
02/06/23	E. Flynn Meraia	1.1	621.50	Telephone conference with JW team re works in progress (.3); revise tracker re same (.8).
02/06/23	J. Gonzalez	0.2	107.00	Update first day slides for publication.
02/06/23	D. Trevino	0.4	96.00	Attend WIP call.
02/06/23	D. Trevino	0.5	120.00	Attend internal WIP.
02/06/23	D. Trevino	1.0	240.00	Communicate with team regarding deadlines, docket reminders and DIP milestones.
02/07/23	R. Chaikin	0.5	407.50	Participate in JW WIP meeting.
02/07/23	K. Peguero	0.5	412.50	Participate in JW WIP call.
02/07/23	V. Anaya	0.6	450.00	Attend internal WIP meeting.
02/07/23	E. Flynn Meraia	1.2	678.00	Revise work in progress tracker (.7); conference with JW team re same (.5).
02/07/23	J. Gonzalez	0.3	160.50	Update first day presentation for publication.
02/07/23	D. Trevino	1.0	240.00	Continued draft of contacts for working group list.
02/07/23	D. Trevino	0.5	120.00	Attend WIP.
02/08/23	R. Chaikin	0.5	407.50	Participate in all hands call.
02/08/23	K. Peguero	0.5	412.50	Attend all hands call with Portage and Lincoln teams.
02/08/23	V. Anaya	0.5	375.00	Participate in all professionals coordination call.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/08/23	E. Flynn Meraia	0.5	282.50	Telephone conference with advisors re case status, next steps.
02/13/23	V. Anaya	0.3	225.00	Coordinate with Portage regarding creditor inquiries and other outstanding first day matters.
02/15/23	M. Cavanaugh	2.1	2,194.50	Confer with advisor teams re appointment of UCC and selection of advisors.
02/15/23	R. Chaikin	0.5	407.50	Attend all hands call.
02/15/23	V. Anaya	0.3	225.00	Participate in all professionals WIP call.
02/15/23	E. Flynn Meraia	0.3	169.50	Telephone conference with Company, advisors re case status, next steps.
02/16/23	R. Chaikin	0.5	407.50	Attend WIP meeting with JW team.
02/16/23	V. Anaya	0.7	525.00	Attend internal WIP call.
02/16/23	E. Flynn Meraia	0.6	339.00	Telephone conference with JW team re works in progress.
02/16/23	J. Pupo	0.3	69.00	Prepare for filing of notice of final hearing (.2); coordinate service (.1)
02/17/23	V. Anaya	1.0	750.00	Coordinate document requests with B. Butler.
02/17/23	E. Flynn Meraia	0.3	169.50	Draft, revise notice of hearing.
02/18/23	E. Flynn Meraia	0.7	395.50	Telephone conference with company, advisors re go forward plan (.6); correspond re same (.1).
02/20/23	V. Anaya	1.5	1,125.00	Review and revise confidentiality agreement (0.2); Coordinate outstanding second day issues (1.3).
02/20/23	E. Flynn Meraia	0.6	339.00	Revise works in progress tracker.
02/20/23	J. Pupo	0.9	207.00	Correspond with JW team regarding transcripts for research (.2); researched and circulated to team (.7)
02/20/23	J. Pupo	0.3	69.00	Correspond with team re notice of final hearing (.1); prepare for filing (.1); coordinate for service (.1)
02/21/23	D. Trevino	0.1	24.00	Circulate the first day transcript to B. Butler.
02/22/23	R. Chaikin	0.8	652.00	Weekly all hands WIP call, partial (.3); JW only WIP meeting (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/22/23	K. Peguero	1.2	990.00	Attend all hands call with Lincoln and Portage teams (.7); attend WIP call with JW team (.5)
02/22/23	V. Anaya	1.8	1,350.00	Internal WIP Call (0.6); Review and revise witness and exhibit list for second day hearings (0.2); Review and revise Certificate of Counsel (0.4); advisor call (.6)
02/22/23	L. Butler	0.5	237.50	Conference with JW internal team regarding WIP matters.
02/22/23	E. Flynn Meraia	1.6	904.00	Telephone conference with JW team (.5); revise works in progress tracker (.5); telephone conference with advisors re case status, next steps (.6).
02/22/23	D. Trevino	0.5	120.00	Draft witness and exhibit list for the 2/27/23 hearing.
02/23/23	V. Polnick	2.5	1,875.00	Prepare for and attend telephone conferences with professional teams re works in process and priority workstreams.
02/24/23	J. Pupo	0.4	92.00	Correspond with team regarding notice of reset (.2); prepare for filing (.1); coordinate service (.1)
02/26/23	V. Anaya	0.2	150.00	Coordinate second day hearing preparation.
02/27/23	V. Anaya	1.5	1,125.00	Coordinate outstanding first day matters.
02/28/23	V. Anaya	1.0	750.00	Internal WIP call (0.5); Coordinate outstanding workstreams related to second day matters (0.5).
02/28/23	E. Flynn Meraia	1.3	734.50	Revise works in progress tracker (.8); telephone conference with JW team re works in progress (.5).
02/28/23	W. Givhan	2.9	2,175.00	Telephone conference with JW Team regarding WIP (0.7); telephone conference with G. Graham and M. Dolan regarding asset purchase agreement (1); conference with M. Dolan regarding purchase agreement (.1); revise purchase agreement in accordance with bankruptcy team comments (0.4); email correspondence with Lincoln Team and JW Team regarding comments to purchase agreement (0.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/28/23	D. Trevino	0.4	96.00	Attend internal WIP call.
02/28/23	D. Trevino	0.2	48.00	Compile copies of file stamped petitions, circulate to L. Freeman.
Total Case Administration		138.8	\$ 101,548.50	

Reporting:

02/06/23	V. Anaya	0.2	150.00	Correspond with UST regarding IDI meeting.
02/08/23	V. Anaya	0.3	225.00	Coordinate IDI meeting with company.
02/16/23	V. Anaya	0.6	450.00	Correspond with US Trustee office regarding IDI requests (0.3); Call with Portage team regarding outstanding UST reporting items (0.3).
02/20/23	V. Anaya	0.2	150.00	Organize IDI information.
02/21/23	V. Anaya	1.2	900.00	Prepare for IDI meeting by sending UST relevant information (0.7); Call with PPP regarding MOR reporting (0.3); Attend IDI (0.2).
02/22/23	V. Anaya	0.6	450.00	Draft MOR letter to UST.
02/24/23	V. Anaya	2.0	1,500.00	Review and revise MOR letter (1.2); Call with Portage and company regarding same (0.4); revise same (0.2); Correspond with UST regarding bank account designation as DIP (0.2).
02/27/23	V. Anaya	0.2	150.00	Correspond with UST regarding MOR letter.
Total Reporting		5.3	\$ 3,975.00	

Asset Disposition:

02/01/23	C. Cameron	1.1	588.50	Call with M. Meskill and E. Pittman regarding authority for board members to negotiate sales and restructuring matters (0.3); review IEH Auto Parts Holding agreement (0.4); review Delaware Limited Liability Company Code (0.3); correspond with M. Meskill, C. Bankler, and E. Pittman regarding all the same (0.1).
02/02/23	G. Graham	0.4	300.00	Correspondence regarding sale.
02/02/23	D. Trevino	0.4	96.00	Prepare sample precedent bid procedures and sale motions.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/03/23	B. Pettis	1.5	892.50	Review and respond to correspondence regarding standstill provision and language being offered by potential purchasers (.8); revise and draft acceptable language and instructions to Ontra (.7).
02/03/23	D. Trevino	1.0	240.00	Initial draft of bid procedures motion.
02/06/23	G. Graham	6.5	4,875.00	Correspondence regarding sale and related milestones (.7); correspondence regarding bid procedures (.5); review prior bid procedures orders (.7); draft sale and bid procedures motion (1.3); draft bid procedures order (1.1); draft bid procedures (2.2).
02/06/23	D. Trevino	0.1	24.00	Circulate to G. Graham precedent bid procedures transcripts.
02/07/23	M. Dolan	3.1	2,681.50	Initial review of precedent asset purchase agreement (2.3); review of sale order (.8).
02/07/23	G. Graham	8.9	6,675.00	Draft and incorporate comments to bid procedures (2.6); draft and incorporate comments to sale motion (2.2); review prior bid procedures regarding comments (1); draft assumption/assignment notice (.5); draft sale notice (1.1); review and edit all for circulation (1); correspondence regarding same (.5).
02/07/23	S. Gaziani	0.2	95.00	Conversation with B. Givhan regarding 363 sale-related asset purchase agreement for client.
02/07/23	S. Gaziani	0.1	47.50	Conversation with M. Dolan to review EDGAR filing for purchase agreements.
02/07/23	W. Givhan	2.3	1,725.00	Conference with M. Dolan and S. Gaziani regarding bid asset purchase agreement (0.3); email correspondence with G. Graham, M. Dolan and S. Gaziani regarding the same (0.5); draft bid asset purchase agreement (1.5).
02/07/23	E. Rhine	2.0	1,130.00	Correspond with D. Somaya regarding research question (.2); research re requirements for sale of bankrupt entity (1.8).
02/07/23	D. Somaya	6.7	4,924.50	Review and analyze correspondence and documents related to bankruptcy (3.0); conduct risk analysis of potential sale of AutoPlus (3.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/08/23	M. Dolan	1.1	951.50	Review of updated draft of sale order (.4); review interim draft of APA and publicly filed precedent (.7).
02/08/23	G. Graham	9.3	6,975.00	Correspondence regarding bid procedures (1.4); multiple calls regarding same (1.1); review sample bid procedures (1); revise bid procedures with parties' comments (3); correspondence regarding same (.8); correspondence regarding sale and APA (1.2); correspondence regarding sale data room (.5); attend advisors calls (.3).
02/08/23	V. Anaya	2.7	2,025.00	Review and revise bid procedures motion (1.0); Review and revise bid procedures and related assumption and assignment procedures (1.7).
02/08/23	S. Gaziani	2.2	1,045.00	Review of EDGAR filings for similar Section 363-based Asset Purchase Agreements (1.6); correspond with B. Givhan regarding reviewed EDGAR Section 363-based Asset Purchase Agreements (.4); correspond with A. Juarez and B. Givhan regarding draft APA (.2).
02/08/23	W. Givhan	3.7	2,775.00	Telephone conference with G. Graham and M. Dolan regarding asset purchase agreement form for 363 sale (0.7); review forms related to the same (.4); draft same (1.0); email correspondence with JW Team and Lincoln Team regarding the same (0.7); review documents in data room (0.9).
02/08/23	E. Rhine	3.4	1,921.00	Research requirements for sale of bankrupt entity.
02/09/23	M. Dolan	2.1	1,816.50	Prepare for and participate in conference call with investment bankers (.6); review of precedent and preparation of initial comments (1.5).
02/09/23	K. Peguero	2.4	1,980.00	Analyze bidding procedures issues (1.2); discuss same with J. Garvey (.2); discuss with L. Freeman (.3); draft correspondence to J. Garvey regarding same (.3); follow up call with J. Garvey and B. Murphy (.4)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/09/23	G. Graham	6.3	4,725.00	Correspondence regarding bid procedures (3.3); multiple calls regarding same (2.8); review complex rules regarding same (.2).
02/09/23	V. Anaya	9.2	6,900.00	Review and revise bid procedures motion (5.7); review, revise bid procedures (3.5).
02/09/23	C. Cameron	0.5	267.50	Call with B. Givhan to discuss form asset purchase agreement and data room diligence related to the same.
02/09/23	E. Flynn Meraia	2.4	1,356.00	Review, revise bidding procedures (1.0); review, revise sale and bid motion (1.4).
02/09/23	W. Givhan	4.0	3,000.00	Draft asset purchase agreement form (3.5); telephone conference with Lincoln International Team and M. Dolan regarding the same (0.5).
02/09/23	E. Rhine	1.3	734.50	Draft memo regarding debtors sale of assets.
02/09/23	D. Somaya	3.5	2,572.50	Prepare written analysis of potential sale transaction risks.
02/09/23	D. Trevino	0.2	48.00	Compile and circulate precedent transcripts regarding bidding procedures to E. Meraia.
02/10/23	K. Peguero	0.8	660.00	Attend JW call on bid procedures process (.5); attend status call with Sidley team (.3)
02/10/23	G. Graham	8.3	6,225.00	Multiple correspondence regarding sale and bid procedures (2.9); review draft sale motion (1); multiple calls regarding same (2.8); revise sale motion and exhibits (.9); revise bid procedures (.7).
02/10/23	V. Anaya	4.2	3,150.00	Internal coordination call regarding sale process (0.6); Call with B. Pettis regarding NDA language revisions (0.5); Call with Lincoln on sale process (0.3); Review and revise bid procedures and prepare for filing (2.8).
02/10/23	E. Flynn Meraia	5.4	3,051.00	Review, revise bid procedures (1.9); review, revise bid procedures motion (2.6); correspond with JW team same (.9).
02/10/23	W. Givhan	4.4	3,300.00	Draft asset purchase agreement for 363 sale.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/10/23	D. Trevino	0.5	120.00	Revise sale and bid procedures motion (.3) Compile and prepare for filing (.1) Coordinate service (.1)
02/13/23	G. Graham	0.2	150.00	Call regarding bid procedures and APA.
02/13/23	V. Anaya	0.5	375.00	Correspond with Lincoln team regarding sale process.
02/13/23	V. Anaya	0.9	675.00	Call with counsel regarding interested purchaser.
02/13/23	S. Gaziani	0.2	95.00	Review company inventory and financial documents in VDR.
02/13/23	W. Givhan	7.2	5,400.00	Review bid procedures and sale and bid procedures motion (1.8); telephone conference with G. Graham regarding asset purchase agreement form (0.5); draft asset purchase agreement (4.2); review documents in data room (0.7).
02/14/23	V. Anaya	0.1	75.00	Review issues related to DRiv Demand.
02/14/23	V. Anaya	0.2	150.00	Coordinate with B. Givhan regarding drafting of APA.
02/14/23	W. Givhan	6.3	4,725.00	Draft asset purchase agreement (5.2); conference with V. Anaya, M. Held and M. Dolan regarding the same (1.1).
02/15/23	B. Dethrow	0.5	587.50	Consider bankruptcy sale and federal income tax and state issues.
02/15/23	A. Cavazos	1.2	870.00	Review draft non-disclosure agreement with potnetial bidder and JW comments to same (.7); telephone conference with B. Pettis regarding same (.3); telephone conference with Z. Stone (Lincoln International) regarding same (.2).
02/15/23	M. Dolan	1.7	1,470.50	Initial review of proposed Form of APA. (1.4); coordination with specialists regarding same (.3).
02/15/23	W. Givhan	3.9	2,925.00	Draft asset purchase agreement for sale of Debtor's assets (2.9); email correspondence with JW specialists regarding asset purchase agreement (0.3); conference with M. Dolan regarding asset purchase agreement (0.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/16/23	A. Cavazos	0.3	217.50	Analyze revised draft of non-disclosure agreement with potential bidder (.2); telephone conference with B. Pettis regarding same (.1).
02/16/23	G. Cowart	0.6	591.00	Analyze Asset Purchase Agreement terms related to employee benefit plans.
02/16/23	M. Dolan	1.4	1,211.00	Review and provide comments on initial draft of APA.
02/16/23	G. Graham	0.8	600.00	Correspondence regarding APA and review of same (.4); correspondence regarding NDA and data room access for bidders (.4).
02/16/23	S. Moore	0.7	784.00	Review proposed Asset Purchase Agreement for Texas state tax purposes (.3); provide proposed edits and advisory information to B. Givhan and B. Dethrow on same (.4).
02/16/23	W. Givhan	1.7	1,275.00	Revise asset purchase agreement in accordance with comments from JW specialists (1.1); email correspondence and telephone conferences with JW specialists regarding asset purchase agreement (0.6).
02/17/23	L. Kasner	1.1	935.00	Review and analyze purchase and sale agreement regarding real estate assets and leases (.8); provide proposed revisions to same (.3).
02/17/23	G. Cowart	0.7	689.50	Analyze employee benefits issues in proposed asset purchase agreement.
02/17/23	W. Givhan	0.6	450.00	Email correspondence with JW specialists and M. Dolan regarding comments to asset purchase agreement.
02/20/23	W. Givhan	0.5	375.00	Revise asset purchase agreement (0.3); email correspondence with M. Dolan regarding same (0.2).
02/21/23	M. Dolan	3.1	2,681.50	Review and revise initial draft of Asset Purchase Agreement, including review of specialist comments (2.4); review of materials relating to HSR mechanics (.7).
02/21/23	G. Graham	1.6	1,200.00	Multiple correspondence regarding sale NDA (1.4); call regarding same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/21/23	W. Givhan	2.8	2,100.00	Revise asset purchase agreement in accordance with JW Specialist and M. Dolan comments to the same (2.5); email correspondence and telephone conference with M. Dolan regarding the same (0.3).
02/22/23	M. Dolan	2.2	1,903.00	Coordination with specialists regarding closing mechanics under APA (.8); review and revise APA per same (1.4).
02/22/23	G. Graham	0.2	150.00	Call regarding APA.
02/22/23	A. Leafstedt	1.1	770.00	Correspond regarding HSR matters in connection with bid draft for potential sale of Auto Plus assets (.2); research HSR matters (.9).
02/22/23	S. Gaziani	3.9	1,852.50	Revisions to draft asset purchase agreement.
02/22/23	W. Givhan	1.1	825.00	Email correspondence regarding comments to asset purchase agreement (0.7); email correspondence with Jackson Walker Team and Lincoln Team regarding same (0.4).
02/22/23	D. Trevino	0.1	24.00	Review deadlines of recently filed bid procedures motion, docket dates.
02/23/23	M. Dolan	1.8	1,557.00	Final review and approval of purchase agreement.
02/23/23	A. Leafstedt	5.1	3,570.00	Work on HSR analysis (2.1); draft emails in connection with same (0.5); review and revise HSR language for the Purchase Agreement (1.1); research regarding HSR matters (1.4).
02/23/23	S. Mao	5.3	3,789.50	Work on Hart Scott Rodino regulatory analysis.
02/23/23	E. Flynn Meraia	2.3	1,299.50	Review, revise form APA.
02/23/23	S. Gaziani	0.3	142.50	Further revisions to draft Asset Purchase Agreement.
02/23/23	W. Givhan	3.2	2,400.00	Review and revise asset purchase agreement (2.5); email correspondence with Jackson Walker Team and Lincoln Team regarding asset purchase agreement and auction process (0.7).
02/24/23	S. Gaziani	0.1	47.50	Correspond with M. Dolan regarding finalized APA.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/24/23	W. Givhan	1.1	825.00	Revise asset purchase agreement (0.8); correspond with Lincoln Team and Jackson Walker Team regarding asset purchase agreement and other disposition matters (0.3).
02/27/23	G. Graham	3.0	2,250.00	Correspondence regarding bid procedures (.5); review draft APA (1.0); compare to other case versions (.4); review HSR issues for APA (1.1).
02/27/23	W. Stowe	1.0	750.00	Review and analysis of proposed Asset Purchase Agreement.
02/27/23	W. Givhan	2.3	1,725.00	Revise asset purchase agreement in accordance with bankruptcy and HSR comments to same (1.9); telephone conference with W. Stowe regarding international trade comments to agreement (0.2); conference with M. Dolan regarding the same. (0.2).
02/28/23	M. Dolan	2.2	1,903.00	Review of revised draft incorporating BK and banker comment in anticipation of filing (1.2); review of dataroom and filings in connection with bid process (.5); prepare for and participate in status call with bankruptcy team in relation to sale process. (.5)
02/28/23	G. Graham	4.3	3,225.00	Multiple correspondence regarding bid procedures (1.4); calls regarding same (.9); review bid procedures and parties' comments to same (.8); correspondence regarding sale process (1.2).
02/28/23	L. Butler	0.5	237.50	Conference regarding bid procedures with L. Smith.
02/28/23	E. Flynn Meraia	0.5	282.50	Telephone conference with UCC re bid procedures (.2); correspond with JW team re same (.3).
02/28/23	J. Pupo	0.5	115.00	Research re bidding procedures (.4); Compile and Circulate (.1)
Total Asset Disposition		193.1	\$ 140,144.00	

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Relief from Stay/Adequate Protection Proceedings:</u>				
02/03/23	R. Chaikin	0.9	733.50	Calls with M. Crinnion, E. Freeman re litigation and next steps (.6); call with OH local counsel re same (.3).
02/03/23	E. Flynn Meraia	0.5	282.50	Draft notice of bankruptcy (.3); correspond re same (.2).
02/05/23	R. Chaikin	3.0	2,445.00	Research re automatic stay and Ohio workers comp regime (2.1); call with local counsel and M. Crinnion re same (.3); correspond with same re same (.5); correspond with JW re litigation workstream (.1).
02/06/23	V. Anaya	0.2	150.00	Call with D. Somaya regarding stay issues.
02/06/23	V. Anaya	0.9	675.00	Draft cease and desist letter.
02/09/23	R. Chaikin	0.2	163.00	Office conference with G. Barake re automatic stay question.
02/17/23	V. Anaya	1.9	1,425.00	Prepare demand letter to vendor (1.7); Call with Portage regarding same (0.2).
02/23/23	D. Trevino	0.3	72.00	Compile precedent lift stay stipulation, circulate to E. Freeman.
	Total Relief from Stay/Adequate Protection Proceedings	7.9	\$ 5,946.00	
<u>Meetings of and Communications with Creditors:</u>				
02/06/23	V. Anaya	0.1	75.00	Correspond with creditor regarding surety issue.
02/07/23	V. Anaya	0.2	150.00	Call with creditor regarding critical vendor relief.
02/08/23	V. Anaya	0.1	75.00	Correspond with creditor regarding case inquiry.
02/10/23	V. Anaya	0.3	225.00	Review reclamation demand issues.
02/13/23	V. Anaya	0.1	75.00	Correspond with creditor regarding case questions.
02/14/23	M. Cavanaugh	3.2	3,344.00	Confer with multiple parties re reclamation demands.
02/14/23	V. Anaya	1.9	1,425.00	Begin drafting response reclamation letter (1.7); correspond with M. Berger regarding same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/14/23	V. Anaya	0.3	225.00	Correspond with various creditors regarding questions on bankruptcy.
02/15/23	V. Anaya	0.3	225.00	Correspond with various creditors regarding bankruptcy inquiry.
02/15/23	V. Anaya	0.2	150.00	Review Grainger reclamation demand.
02/16/23	V. Anaya	0.9	675.00	Call with UCC (0.5); correspond with creditor regarding notices (.1); coordinate reclamation demand issues with M. Lu (0.3);
02/17/23	V. Anaya	1.2	900.00	Call with UCC counsel and FAs.
02/20/23	V. Anaya	0.3	225.00	Review various reclamation demands.
02/21/23	V. Anaya	0.3	225.00	Review and revise reclamation response letter.
02/22/23	V. Anaya	2.3	1,725.00	Review and revise response reclamation letter to Continental (0.6); Review and revise and send all reclamation response letters (1.7).
02/23/23	D. Trevino	0.2	48.00	Coordinate service of reclamation letter.
02/24/23	V. Anaya	0.5	375.00	Correspond with creditor regarding statement of account (0.1); Coordinate notice of reset hearing (0.3); Correspond with creditor regarding reset hearing (0.1).
02/28/23	V. Anaya	0.2	150.00	Call with creditor regarding case and path forward.
Total Meetings of and Communications with Creditors		12.6	\$ 10,292.00	

Fee/Employment Applications:

02/02/23	D. Trevino	0.8	192.00	Initial draft of interim compensation motion.
02/06/23	D. Trevino	2.6	624.00	Initial draft for retention applications of professionals.
02/07/23	V. Argeroplos	0.3	208.50	Prepare fee estimate tracker.
02/08/23	E. Flynn Meraia	1.7	960.50	Draft, revise interim comp motion (1.5); correspond with JW team re same (.2).
02/08/23	K. Gradney	0.3	75.00	Review interim compensation motion.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/14/23	V. Anaya	0.3	225.00	Correspond with Portage team regarding retention process.
02/17/23	D. Trevino	1.0	240.00	Continued draft of the schedules for the JW retention application.
02/20/23	E. Flynn Meraia	0.8	452.00	Draft, revise JW retention app (.5); telephone conference with JW team re same (.3).
02/22/23	V. Anaya	0.6	450.00	Coordinate retention application work stream (0.2); Review and revise Lincoln retention application (0.4).
02/22/23	E. Flynn Meraia	4.0	2,260.00	Draft, revise Lincoln retention application.
02/23/23	E. Flynn Meraia	3.6	2,034.00	Draft Portage retention application.
02/24/23	V. Anaya	1.6	1,200.00	Review and revise Lincoln and Portage retention applications.
02/24/23	E. Flynn Meraia	3.7	2,090.50	Review, revise professional retention applications.
02/26/23	D. Trevino	3.0	720.00	Draft the retention application of JW.
02/27/23	V. Anaya	1.3	975.00	Review and revise Lincoln retention application.
02/27/23	D. Trevino	6.2	1,488.00	Continued draft of schedules for the JW retention application.
02/28/23	E. Flynn Meraia	2.3	1,299.50	Draft Freeman Law Firm retention application (.8); revise Lincoln retention application (.4); correspond with Lincoln re same (.2); revise interim compensation motion (.5); correspond with JW team re JW retention (.4).
02/28/23	K. Gradney	0.3	75.00	Prepare professional fee estimate for post petition fees and expenses.
02/28/23	D. Trevino	5.0	1,200.00	Continued draft of schedules for the JW retention application.
02/28/23	D. Trevino	3.5	840.00	Continued draft of schedules for the JW retention application.
Total Fee/Employment Applications		42.9	\$ 17,609.00	

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Assumption/Rejection of Leases and Contracts:</u>				
02/06/23	V. Anaya	1.0	750.00	Correspond with Lincoln team on lease matters (0.1); Call with potential professional regarding lease process (0.8); Correspond with Portage on lease issues (0.1).
02/07/23	V. Anaya	0.8	600.00	Review issues related to leases.
02/07/23	V. Anaya	1.5	1,125.00	Call with portage team regarding lease issues (0.3); Correspond with various professionals regarding same process (1.0); Correspond with company regarding same (0.1); Coordinate rejection work stream with Maggie (0.1).
02/14/23	V. Anaya	0.2	150.00	Coordinate real estate call.
02/15/23	V. Anaya	0.4	300.00	Call with M. Berger regarding lease process (0.2); Call with company regarding dynamic between certain subleases and plans on rejection (0.2).
02/21/23	V. Anaya	0.5	375.00	Call with all professionals regarding lease process.
02/22/23	V. Anaya	0.8	600.00	Call with T. Dunn regarding lease process (0.3); Call with Brendan regarding lease rejection question (0.3); Correspond with E. Freeman regarding same (0.2).
02/24/23	V. Anaya	0.9	675.00	Correspond with AP team regarding lease extension issues (0.6); Correspond with T. Dunn regarding assignment issues (0.3).
02/27/23	V. Anaya	0.2	150.00	Correspond with Company regarding lease termination ipso facto language.
Total Assumption/Rejection of Leases and Contracts		6.3	\$ 4,725.00	
<u>Business Operations:</u>				
01/31/23	V. Argeroplos	0.7	486.50	Revise insurance motion.
02/01/23	R. Chaikin	0.4	326.00	Prepare standalone trade agreement document (.2); call with K. Gluck re vendor inquiry (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/02/23	R. Chaikin	0.6	489.00	Call with vendor and company (.3); call with M. Berger re vendors update (.2); call with E. Meraia re vendors outreach (.1).
02/02/23	V. Anaya	2.2	1,650.00	Correspond with counsel to cash management banks and with client regarding outstanding issues (1.4); Call with Sidley team regarding funding (0.5); Draft letter to bank regarding void checks (0.3).
02/02/23	E. Flynn Meraia	1.0	565.00	Conferences with Company, R. Chaikin re vendors (.5); correspond with JW team re same (.3) correspond with vendors re case status (.2).
02/02/23	V. Polnick	8.3	6,225.00	Worked to obtain compliance with cash management and DIP orders across banks.
02/02/23	D. Trevino	0.9	216.00	Initial draft of ordinary course motion.
02/03/23	R. Chaikin	0.7	570.50	Call with company and vendor (.5); call with Sidley re vendors update (.2).
02/03/23	V. Anaya	5.0	3,750.00	Continue addressing matters related to bank issues and assisting in transition into bankruptcy process with company.
02/03/23	E. Flynn Meraia	0.2	113.00	Telephone conference with vendor re case status.
02/03/23	D. Trevino	0.1	24.00	Communicate with team regarding the corrected cash management motion.
02/06/23	R. Chaikin	0.6	489.00	Confer with E. Meraia re vendor queries (.2); call with company and vendor re trade terms (.4).
02/06/23	V. Anaya	0.8	600.00	Address outstanding operations issues based on first day orders.
02/06/23	E. Flynn Meraia	0.6	339.00	Revise notice of bankruptcy (.1); telephone conference with vendor (.3); conference with R. Chaikin re vendors (.2).
02/06/23	V. Polnick	6.0	4,500.00	Delegate postpetition work streams, coordinated with various JW teams regarding same.
02/07/23	R. Chaikin	0.5	407.50	Revise trade agreement (.3); review letter from vendor re trade terms (.2).
02/07/23	E. Flynn Meraia	1.6	904.00	Draft OCP motion (1.4); correspond with advisors re same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/07/23	V. Polnick	6.5	4,875.00	Continue to organize and discuss all postpetition workstreams with JW, Portage, and Lincoln teams.
02/08/23	R. Chaikin	0.4	326.00	Call with C. Bacon re vendor order (.1); confer with E. Meraia re trade agreement (.1); correspond with vendors re inquiries (.2).
02/08/23	E. Flynn Meraia	2.2	1,243.00	Draft, revise trade agreement (1.4); conference with R. Chaikin re same (.2); review materials re same (.6).
02/09/23	E. Flynn Meraia	1.3	734.50	Telephone conference with Portage and company re OCPs (.2); correspond with JW team, Portage re same (.6); revise OCP motion (.5).
02/09/23	V. Polnick	4.5	3,375.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (.4); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.1).
02/13/23	R. Chaikin	0.6	489.00	Revise vendor agreement (.5); call with C. Bacon re same (.1).
02/13/23	V. Anaya	0.2	150.00	Call with landlord regarding payment inquiries.
02/14/23	R. Chaikin	1.0	815.00	Correspond with Portage, vendors re trade agreements (.3); review same (.2); call with vendor re same (.5).
02/14/23	V. Polnick	3.5	2,625.00	Review and manage workstreams (.5); correspond with other Debtor representative teams re same (1.5); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (1.5).
02/14/23	V. Anaya	0.2	150.00	Correspond with Synchrony Bank regarding cash management issues.
02/14/23	E. Flynn Meraia	0.2	113.00	Telephone conference with vendor.
02/15/23	R. Chaikin	0.8	652.00	Calls with C. Husnick, M. Berger re vendor claim reconciliation (.2); review vendor agreements (.4); correspond with Company, E. Meraia re same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/15/23	V. Polnick	6.0	4,500.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
02/15/23	V. Anaya	0.6	450.00	Review comments on Synchrony bank proposed language.
02/16/23	R. Chaikin	2.2	1,793.00	Call with E. Meraia, L. Freeman re vendor issues (.2); correspond with Portage and Company re same and vendor queries (.8); review trade and other vendor agreements (.5); research re same (.7).
02/16/23	E. Flynn Meraia	1.7	960.50	Telephone conference with R. Chaikin re vendor issues (.4); telephone conference with L. Freeman re same (.3); review, revise trade agreements (1.0).
02/17/23	R. Chaikin	2.1	1,711.50	Calls with counsel to vendors, M. Cavanaugh re vendor contract (.4); calls with M. Berger re vendor issues and agreements (.4); correspond with Company re analyses re same (.8); call with vendor and company re same (.5).
02/17/23	V. Polnick	5.0	3,750.00	Review and manage workstreams (1.3); correspond other Debtor representative teams re same (.3); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (3.4).
02/17/23	E. Flynn Meraia	2.4	1,356.00	Telephone conference with Portage, Corvel re OCPs (.7); telephone conference with Portage re same (.1); research re same (.7); correspond with Portage, JW teams re same (.3); revise OCP motion (.2); correspond with vendors re go forward plan (.4).
02/20/23	R. Chaikin	2.3	1,874.50	Call with C. Husnick re vendor agreement (.3); call with JW re same and vendor strategy generally (.5); call with M. Berger re same (.3); correspond with counsel, Company, E. Meraia, Portage re vendor inquiries (.4); research re 503(b)9 definitions (.8).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/20/23	V. Anaya	1.9	1,425.00	Review and revise cash management motion (1.5); Call with Synchrony regarding cash management (0.4).
02/20/23	E. Flynn Meraia	0.4	226.00	Telephone conference with vendor.
02/21/23	R. Chaikin	0.3	244.50	Call with V. Anaya re vendor and reclamation issues.
02/21/23	V. Polnick	3.0	2,250.00	Review and manage workstreams.
02/21/23	V. Anaya	1.3	975.00	Call with interested party regarding cash management (0.2); Correspond with R. Chaikin regarding other critical vendor issues (0.8); Correspond with interested parties regarding cash management final order (0.3).
02/22/23	V. Polnick	3.5	2,625.00	Review and manage workstreams (.9); correspond with other Debtor representative teams re same (.5); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.1).
02/22/23	V. Anaya	1.7	1,275.00	Review UCC cash management objection (1.0); Coordinate outstanding second day issues related to cash management (0.7).
02/22/23	D. Trevino	0.4	96.00	Draft COC for the final cash management order.
02/23/23	V. Anaya	7.0	5,250.00	Review requests from Committee (0.3); Review and revise cash management order and other first day issues (6.0); Call with Committee counsel regarding requests (0.5); Correspond with Committee regarding reset hearing (0.2).
02/23/23	E. Flynn Meraia	0.5	282.50	Correspond re OCPs.
02/24/23	R. Chaikin	0.7	570.50	Office conference with E. Meraia re trade agreements (.3); revise same (.4).
02/24/23	V. Polnick	4.0	3,000.00	Review and manage workstreams (1.2); correspond with other Debtor representative teams re same (1.2); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (1.6).
02/24/23	E. Flynn Meraia	0.9	508.50	Conference with R. Chaikin re vendor (.5); review trade agreements (.2); review vendor correspondence (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/27/23	V. Polnick	4.0	3,000.00	Review and manage workstreams (1.4); correspond other with Debtor representative teams re same (.3); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.3).
02/27/23	V. Polnick	4.0	3,000.00	Review and manage workstreams (.2); correspond with other Debtor representative teams re same (.3); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (3.5).
02/27/23	E. Flynn Meraia	1.3	734.50	Correspond with Portage re vendors issues (.2); research re same (.7); revise trade agreement (.4).
02/28/23	V. Polnick	2.5	1,875.00	Review and manage workstreams (.2); correspond with other Debtor representative teams re same (.3); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2).
02/28/23	V. Anaya	0.5	375.00	Review outstanding critical vendor issues (0.3); Correspond with Portage team regarding same (0.2).
Total Business Operations		111.8	\$ 81,310.00	

Employee Benefits/Pensions:

02/01/23	G. Graham	0.6	450.00	Correspondence regarding wages motion.
02/01/23	D. Trevino	0.2	48.00	Draft notice of severance regarding wages.
02/02/23	G. Graham	2.1	1,575.00	Multiple correspondence regarding wages (1); multiple correspondence regarding severance issues (.8); calls regarding same (.3).
02/02/23	E. Flynn Meraia	1.1	621.50	Research re severance (.9); correspond with G. Graham re same (.2).
02/03/23	G. Graham	0.8	600.00	Multiple correspondence regarding wages and severance issue (.4); review and respond to severance questions (.4).
02/06/23	G. Graham	0.4	300.00	Prepare for call regarding severance.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/17/23	G. Graham	0.6	450.00	Correspondence regarding wages and severance issues (.3); correspondence regarding accrued wage liability (.3).
02/20/23	G. Graham	2.4	1,800.00	Multiple correspondence regarding severance payments (1.3); call regarding same (.2); review wages order regarding same (.2); correspondence regarding parties for matrix (.2); correspondence regarding tax statements (.5).
02/21/23	G. Graham	0.6	450.00	Multiple correspondence regarding wage issues and wage liability.
02/22/23	G. Graham	1.1	825.00	Call regarding wages and severance.
02/28/23	G. Graham	0.8	600.00	Correspondence regarding wage liability.
Total Employee Benefits/Pensions		10.7	\$ 7,719.50	
<u>Financing/Cash Collections:</u>				
02/01/23	K. Peguero	7.1	5,857.50	Review comments from UST and confer with Sidley team regarding acceptable changes (4.0); attend hearing prep (.5); correspond with UST regarding same (.5); revise term sheet and coordinate with D. Trevino regarding filing (1.0); attend first day hearing (1.0); correspondence with Sidley finance team regarding documentation call (.1)
02/01/23	G. Graham	0.3	225.00	Review DIP budget for first-day hearing
02/01/23	D. Trevino	0.2	48.00	Compile and prepare for filing the revised DIP order.
02/02/23	K. Peguero	2.6	2,145.00	Call with Sidley team regarding credit agreement (.4); follow-up call with Art Cavazos (.2); discuss with L. Freeman (.4); review and comment on borrowing notice (.2); call with J. Garvey regarding DIP Order (.1); confer with JW team regarding same (.3); attend all-hands call with Lincoln and Portage to discuss alternative DIPs (.5); strategize regarding DACA issues (.5)
02/03/23	E. Flynn Meraia	0.9	508.50	Correspond re DACA (.7); revise same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/03/23	V. Polnick	9.0	6,750.00	Work to get DACA in place and KYC complete for DIP account.
02/06/23	J. McDonough	0.4	350.00	Review multiple emails relating to DIP borrowing notice and DACA's.
02/06/23	V. Anaya	0.2	150.00	Correspond with corporate team regarding DACA issues.
02/06/23	D. Trevino	0.7	168.00	Review the DIP order and milestone dates, and calculate and calendar same.
02/07/23	K. Peguero	0.2	165.00	Correspondence to J. Rosenberg regarding DIP marketing.
02/07/23	J. Pupo	0.3	69.00	Correspond with team re DIP motions (.2); circulate documentation(.1)
02/07/23	D. Trevino	0.5	120.00	Communicate with team regarding DIP milestones, docket reminders.
02/08/23	K. Peguero	0.9	742.50	Revise Interim DIP Order.
02/08/23	D. Trevino	0.2	48.00	Communicate with K. Peguero regarding the corrected interim DIP order.
02/09/23	K. Peguero	0.2	165.00	Attend DIP call with Sidley team.
02/09/23	C. Cameron	0.2	107.00	Attend and participate in call with Sidley counsel to discuss DIP financing and related draft of security agreements.
02/09/23	D. Trevino	0.3	72.00	Compile DIP exhibits and for corrected interim DIP order (.2) Review and prepare for filing (.1)
02/10/23	D. Somaya	4.4	3,234.00	Review and analyze declaration by M. Neyrey regarding background of financing (1.5); correspond with V. Anaya regarding same (.5); Review and analyze documents referenced in declaration (2.4).
02/10/23	D. Trevino	0.3	72.00	Compile and prepare for filing the corrected interim DIP order.
02/13/23	J. McDonough	0.3	262.50	Analysis of BOA DACA issues (.2); review related emails (.1).
02/13/23	K. Peguero	0.4	330.00	Review Interim DIP Order and advise R. Chaikin regarding granting PMSIs.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/13/23	V. Anaya	0.6	450.00	Call with D. Somaya regarding documents related to DIP financing transaction.
02/14/23	V. Anaya	0.4	300.00	Correspond with D. Somaya regarding outstanding document requests regarding financing transactions.
02/15/23	V. Anaya	0.7	525.00	Coordinate assembling appropriate documents to finalize financing (0.6); Correspond with Sidley team regarding same (0.1).
02/16/23	V. Anaya	0.2	150.00	Review issues related to DIP financing.
02/16/23	L. Butler	0.9	427.50	Conference with J. Kane regarding DIP facility diligence requests (.5); Compile documents for UCC dataroom (.4).
02/17/23	R. Chaikin	0.2	163.00	Call with V. Anaya re DIP reporting cadence.
02/17/23	K. Peguero	1.1	907.50	Participate in UCC/DIP kick-off call.
02/17/23	V. Anaya	1.1	825.00	Review revised DIP budget (0.2); Coordinate outstanding DIP issues in preparation for final hearing (0.5); Correspond with Sidley team regarding reporting (0.4).
02/20/23	L. Butler	1.2	570.00	Prepare NDA and Stipulated Protective Order for execution (.7); Revise same for consistency and accuracy (.5).
02/21/23	D. Somaya	4.3	3,160.50	Review DIP objection from UCC (1.0); Review and analyze proposed final DIP order and provide analysis regarding potential issues related to the investigation (2.0); revise notice of bankruptcy (.3); analyze TSA discrepancies with SSA and send to L. Ceckowski (1.0)
02/22/23	M. Cavanaugh	2.9	3,030.50	Review and analyze UCC's objection to Debtor's DIP Financing motion.
02/22/23	R. Chaikin	0.1	81.50	Correspond with E. Freeman re DIP budget and claims.
02/22/23	G. Graham	0.4	300.00	Call regarding DIP.
02/22/23	K. Peguero	0.5	412.50	Attend DIP objection call with UCC (.4); confer with JW team regarding same (.1)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/22/23	V. Polnick	0.3	225.00	Communicate with team regarding objections to final DIP and final cash management.
02/22/23	V. Anaya	2.2	1,650.00	Review and revise confidentiality agreements (1.8); Correspond with D. Somaya regarding committee document requests (0.4).
02/22/23	L. Butler	0.4	190.00	Prepare NDAs for UCC and UCC FA.
02/22/23	D. Trevino	1.2	288.00	Compile all DIP objections (.5) Draft chart and circulate to team (.7).
02/22/23	D. Trevino	0.3	72.00	Further communication with team regarding DIP milestones, calendar same with reminders.
02/23/23	R. Chaikin	0.2	163.00	Call with V. Anaya re cash management order provisions.
02/23/23	K. Peguero	0.5	412.50	Review Final DIP Order.
02/23/23	D. Somaya	1.3	955.50	Review and analyze Project Gold documents sent by M. Neyrey.
02/24/23	M. Cavanaugh	4.3	4,493.50	Confer with advisor teams re UCC Objection to DIP and Cash management issues.
02/24/23	L. Ceckowski	3.3	1,864.50	Review and analyze company documents (1.5); prepare summary to D. Somaya regarding same (1.8).
02/24/23	D. Trevino	0.7	168.00	Draft notice of reset hearing for final relief of CM and DIP.
02/26/23	D. Trevino	0.1	24.00	Review the courtroom minutes on final hearing on cash management and DIP, docket deadlines.
02/27/23	K. Peguero	3.0	2,475.00	Attend call with Sidley regarding DIP (.7); review and comment on DIP order (2.3)
02/27/23	V. Polnick	0.3	225.00	Attend call with Sidley regarding the UCC objection to DIP.
02/27/23	V. Anaya	0.5	375.00	Correspond with D. Somaya regarding additional document requests.
02/27/23	L. Butler	2.8	1,330.00	Prepare DIP Order tracking spreadsheet for analysis (1.6); revise NDA and stipulated protective order for execution (.5); conference regarding DIP objection (.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/27/23	L. Ceckowski	0.8	452.00	Conference with D. Somaya regarding company documents and review of funding spreadsheet.
02/27/23	E. Flynn Meraia	4.3	2,429.50	Research re DIP (3.4); correspond with JW team re same (.5); draft summary re same (.4)
02/28/23	K. Peguero	1.1	907.50	Further revise Final DIP Order.
02/28/23	V. Anaya	1.7	1,275.00	Review DIP budget and variance and correspond with Portage team regarding same (0.5); Coordinate outstanding DIP budget deadlines and reporting deadlines (0.2); Review outstanding issues related to DIP (1.0).
02/28/23	V. Argeroplos	0.8	556.00	Prepare weekly and cumulative fee estimates for compliance with cash collateral obligations.
02/28/23	L. Butler	0.6	285.00	Internal WIP conference regarding outstanding NDA's.
02/28/23	D. Trevino	0.1	24.00	Docket deadlines related to DIP and variance reporting and new proposed budget.

Total Financing/Cash Collections 75.0 \$ 53,732.00

Board of Directors Matters:

02/17/23	M. Cavanaugh	1.3	1,358.50	Prepare for and attend board meeting.
02/23/23	M. Cavanaugh	2.9	3,030.50	Prepare for and attend board meeting.
Total Board of Directors Matters		4.2	\$ 4,389.00	

Claims Administration and Objections:

02/07/23	E. Flynn Meraia	2.3	1,299.50	Research re bar dates (.9); draft, revise bar date motion (1.1); correspond with JW team re same (.3).
02/08/23	E. Flynn Meraia	2.8	1,582.00	Draft, revise bar date motion (2.3); research re same (.5).
02/09/23	E. Flynn Meraia	3.6	2,034.00	Draft, revise bar date motion (2.9); research re same (.7).
02/13/23	M. Cavanaugh	2.9	3,030.50	Confer with advisor teams re critical vendor requests and 503b analysis.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/16/23	E. Flynn Meraia	1.2	678.00	Revise bar date motion (.9); telephone conference with KCC re same (.1); correspond with JW, KCC teams re same (.2).
02/17/23	M. Cavanaugh	2.7	2,821.50	Confer with advisor teams re vendor issues and 503b9 claims.
02/20/23	D. Trevino	0.6	144.00	Review precedent opinion regarding 503(b)(9) claims.
02/28/23	E. Flynn Meraia	0.6	339.00	Revise bar date motion.
Total Claims Administration and Objections		16.7	\$ 11,928.50	
Total Fees				\$443,318.50

EXHIBIT D**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO GENERAL CORPORATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
02/02/23	W. Givhan	0.2	150.00	Email correspondence regarding bankruptcy matters.
Total Case Administration		0.2	\$ 150.00	
<u>Asset Analysis and Recovery:</u>				
02/01/23	W. Givhan	0.3	225.00	Email correspondence regarding bankruptcy documents and other open items.
Total Asset Analysis and Recovery		0.3	\$ 225.00	
<u>Business Operations:</u>				
01/31/23	M. Meskill	0.4	398.00	Reviewed TSA between Auto Parts and Pep Boys regarding third party contracts (.2); email correspondence regarding such (.2).
02/03/23	A. Cavazos	3.4	2,465.00	Review filed UCC-3 assignments (.3); review Fifth Amendment post-closing obligations (.2); correspondence to W. Fulbright and Auto Plus and Portage Point teams regarding same (.1); review Signature Bank form of deposit account control agreement (.6); review G. Girling comments to same (.3); review updated draft deposit account schedule and detailed list of open items to satisfy Fifth Amendment post-closing obligations (.3); review R. Bloch comments to deposit account control agreement (.4); analyze responses from C. Zakhem and W. Fulbright regarding deposit account schedule (.5); continue to assist with preparation of schedule (.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/06/23	A. Cavazos	4.0	2,900.00	Finalize Notice of Borrowing and transmit to lender's counsel (1.0); finalize and coordinate execution of Deposit Account Control Agreement for AP Acquisition Company Clark LLC (1.5); finalize updated Deposit Account schedule (0.5); obtain forms of control agreements from applicable banks and review same (0.5); analyze Excluded Accounts under Pledge and Security Agreement (0.2); attention to other DIP funding matters (0.2).
02/06/23	C. Cameron	0.4	214.00	Correspond with C. Bankler regarding company agreement (.2); correspond with A. Cavazos regarding deliverables for Signature Bank accounts (.2).
02/07/23	A. Cavazos	1.2	870.00	Draft Joint Written Consent regarding Fifth Amendment to Credit Agreement.
Total Business Operations		9.4	\$ 6,847.00	
<u>Financing/Cash Collections:</u>				
01/31/23	B. Pettis	4.0	2,380.00	Revise form NDA and parameter sheet (2.9); Correspond with Lincoln and M. Crinnion regarding NDA (.3); Draft revisions to NDA and send to opposing side (.8).
02/01/23	A. Cavazos	2.4	1,740.00	Review historical amendments to IEH credit facility (0.3); prepare summary of facilities and facility size prior to and after giving effect to Fifth Amendment (0.9); circulate same to M. Crinnion, W. Fulbright and M. Neyrey (0.1); prepare draft Notice of Borrowing for debtor-in-possession financing (0.8); review related term sheet in connection with same (0.3).
02/02/23	J. McDonough	1.5	1,312.50	Review and analysis of DIP term sheet in preparation for DIP structuring conference call (.4); participate in conference call with Sidley team, JW team, PPL and AP team members regarding potential DIP and documentation of same (.5); telephone conference with JW team regarding potential DIP sources and documentation (.2); review revised Draw request form and related emails (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/02/23	A. Cavazos	2.0	1,450.00	Finalize borrowing notice (.5); correspondence to J. Rosenberg (Sidley, lender's counsel) regarding borrowing request (.2); coordinate preparation of updated deposit account schedule (.3); analyze deposit account spreadsheets and loan documents in connection with same (1.0).
02/02/23	C. Cameron	1.5	802.50	Call with Sidley team to discuss DACAs and debtor-in-possession financing terms (0.5); call with G. Girling to discuss DACAs and updated schedule of deposit accounts (0.4); call with A. Cavazos and G. Girling regarding the same (0.4); correspond with Company and Portage Partners regarding Deposit Account Schedule, including review and revision of the same (0.2).
02/02/23	G. Girling	3.0	1,695.00	Review Fifth Amendment and pledge agreement schedules and begin preparing updated schedules.
02/02/23	B. Pettis	0.2	119.00	Respond to comments re NDAs.
02/03/23	J. McDonough	0.5	437.50	Review multiple emails and attached drafts relating to DACA's.
02/03/23	C. Cameron	1.5	802.50	Correspond with G. Girling regarding schedule of deposit accounts (0.2); gather Excel spreadsheets provided by client with respect to active deposit accounts and names of contacts are relevant banks for use in retrieving DACAs in accordance with the Credit and Guaranty Agreement (0.8); calls with G. Girling to discuss all the same and provide further revisions to Deposit Account Schedule (0.5).
02/03/23	G. Girling	6.7	3,785.50	Correspond regarding the DIP facility and the Fifth Amendment (2); review the post-closing requirements under the Fifth Amendment and related terms (1.4); prepare the updated DACA exhibit and schedules (3.3).
02/04/23	J. McDonough	0.2	175.00	Review emails relating to DACA execution.
02/04/23	G. Girling	0.9	508.50	Revise the DACA exhibit draft (.6) and attend to related correspondence (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/05/23	G. Girling	1.1	621.50	Attend to correspondence regarding post-effective requirements, the DACAs and the borrowing notice.
02/06/23	G. Girling	3.5	1,977.50	Correspond with counsel and opposing counsel regarding DACA and borrowing notice. (2) Correspond regarding remaining Fifth Amendment post-closing deliverables. (1.50)
02/07/23	G. Girling	0.1	56.50	Correspond regarding KYC requirements.
02/09/23	A. Cavazos	0.6	435.00	Telephone conference with J. Rosenberg and Sidley team, K. Peguero and JW team regarding debtor-in-possession financing matters (.2); review M. Adler (Sidley) comments to Bank of America form of deposit account control agreement (.3); correspondence to G. Girling regarding analysis of same and coordinating revised draft (.1).
02/09/23	G. Girling	1.4	791.00	Review the lender's comments to the DACA and revise the DACA.
02/09/23	B. Pettis	4.5	2,677.50	Review and respond to comments on various NDAs (2.9); Draft Amendment to NDAs (.7); Review and respond to Lincoln with issues regarding adding an amendment to NDA (.6); Review other NDAs entered into by Client prior to JW/Lincoln involvement, draft issues list related thereto and send to Lincoln (.8).
02/10/23	A. Cavazos	0.4	290.00	Analyze creation of security interest in favor of prepetition lender (.3); correspondence to V. Anaya regarding same (.1).
02/10/23	G. Girling	0.3	169.50	Prepare checklist of outstanding deliverables.
02/10/23	B. Pettis	4.0	2,380.00	Telephone conference with V. Anaya to discuss certain comments to an NDA (.5); review and respond to comments various NDAs (3.5).
02/13/23	A. Cavazos	0.7	507.50	Continue to finalize joint written consent ratifying Fifth Amendment (.2); review revised draft deposit account control agreement with Bank of America incorporating Sidley and JW comments and provide comments thereto (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/13/23	G. Girling	1.9	1,073.50	Review Joint Written Consent draft and send draft to company and lender's counsel for review. (.5) Revise DACA and send draft to applicable parties. (1.4)
02/13/23	B. Pettis	0.7	416.50	Review and respond to correspondence regarding NDA (.2); draft guidance on how to approach NDAs (.4); begin review of NDA (.1).
02/14/23	B. Pettis	4.2	2,499.00	Review and respond to various deal correspondences (.4); negotiate and revise NDA (2.4); revise an NDA (.8); draft comments to NDA (.6).
02/15/23	A. Cavazos	0.6	435.00	Correspondence to V. Anaya and D. Somaya regarding prepetition loan agreement (.2); review prepetition loan agreement and related documents in connection with same (.3); review executed assignment of prepetition loan agreement to American Entertainment Properties Corp. (.1).
02/15/23	G. Girling	0.4	226.00	Revise the DACA and coordinate with the company to provide the draft to the appropriate bank team.
02/15/23	B. Pettis	1.3	773.50	Review and respond to correspondence from Lincoln and others regarding NDA (.8); telephone conference with A. Cavazos regarding the latest draft of the NDA (.5).
02/16/23	A. Cavazos	0.8	580.00	Telephone conference with W. Fulbright, M. Crinnion, J. Balent and Bank of America team, and G. Girling regarding deposit account control agreements (.6); coordinate revised draft deposit account control agreement (.2).
02/16/23	G. Girling	1.3	734.50	Speak with bank DACA team and company regarding comments to the draft (.5), revise the DACA draft and send the revised DACA draft to the applicable parties (.8).
02/16/23	B. Pettis	1.0	595.00	Review markup of NDA (.3); Draft potential response (.3); Telephone conference with A. Cavazos re same (.2); Create execution copy and send to Client for execution (.1); Draft correspondence re NDA (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/17/23	A. Cavazos	1.0	725.00	Review Sidley draft debtor-in-possession (DIP) credit agreement (0.8); review filed DIP motion, interim DIP order and DIP term sheet in connection with same (0.2).
02/17/23	G. Girling	0.3	169.50	Strategize regarding the DIP Credit Agreement draft.
02/20/23	G. Girling	1.8	1,017.00	Review draft of the DIP Agreement and compare to term sheet.
02/21/23	J. McDonough	0.8	700.00	Review and analysis of DIP Loan Agreement draft and Security Agreement.
02/21/23	A. Cavazos	0.9	652.50	Review Sidley draft debtor-in-possession (DIP) credit agreement (0.7); review filed DIP motion, interim DIP order and DIP term sheet in connection with same (.2).
02/21/23	G. Girling	4.8	2,712.00	Review credit agreement draft (3.8); Strategize regarding DACAs, correspond with company and counsel and review related provisions (1.0).
02/22/23	A. Cavazos	2.0	1,450.00	Review debtor-in-possession credit agreement and provide comments thereto (1.6); review DIP Motion, Interim DIP Order and DIP Term Sheet in connection with same (0.4).
02/22/23	G. Girling	5.1	2,881.50	Review DIP credit agreement draft (4.0), participate on internal call regarding financing (.4), correspond with internal and external counsel (.70)
02/22/23	B. Pettis	2.7	1,606.50	Review NDA (.3); telephone conference with Lincoln re background (.3); draft comments to NDA and send to opposing counsel (1.6); telephone conference with opposing counsel to negotiate terms of NDA (.5).
02/23/23	J. McDonough	0.5	437.50	Review and analysis of revised DIP Credit Agreement and Final order.
02/23/23	A. Cavazos	1.0	725.00	Review G. Girling revised draft of debtor-in-possession credit agreement and provide comments thereto (0.8); review DIP Motion, Interim DIP Order and DIP Term Sheet in connection with same (0.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/23/23	G. Girling	9.0	5,085.00	Continue review of the Credit Agreement and strategize internally on changes (2.2) Prepare executive summary of term sheet (5.2) Prepare a draft of the officer's certificate and the resolutions (1.6)
02/24/23	J. McDonough	0.4	350.00	Review revised draft of DIP Credit Agreement.
02/24/23	A. Cavazos	1.2	870.00	Prepare revised draft of Term Sheet Summary and transmit to C. Bacon and Portage Point team (0.6); review updated draft debtor-in-possession credit agreement incorporating JW comments thereto and circulate to M. Adler and Sidley team (0.6).
02/24/23	B. Pettis	1.0	595.00	Negotiation with AEP counsel regarding NDA (.8); review proposed language from opposing counsel and respond (.2).
02/25/23	B. Pettis	0.5	297.50	Review correspondence from AEP's counsel and draft markup of NDA (.2); Draft correspondence to Client requesting review of deletion of Standstill and decision on whether to accept (.3).
02/27/23	C. Cameron	0.2	107.00	Call with D. Somaya to discuss corporate formalities and company structure.
02/27/23	B. Pettis	0.3	178.50	Telephone conference with Client regarding remaining issues on NDA with AEP.
02/28/23	A. Cavazos	0.5	362.50	Telephone conference with V. Polnick, V. Anaya, G. Girling and others regarding transaction status (0.3); review debtor-in-possession loan documents in connection with same (0.2).
02/28/23	G. Girling	1.5	847.50	Participate on internal call regarding the facility (.5) begin reviewing draft of the Security Agreement (1).
02/28/23	B. Pettis	0.7	416.50	Review and respond to correspondence regarding NDAs (.2); Telephone calls with M. Cavanaugh and A. Cavazos re same (.2); Review and respond to opposing counsel comments to NDA (.3).
Total Financing/Cash Collections		89.4	\$ 54,633.00	

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Board of Directors Matters:</u>				
02/01/23	M. Meskill	0.3	298.50	Discussion with E. Pittman and C. Cameron re independent directors.
Total Board of Directors Matters		0.3	\$ 298.50	
Total Fees				\$62,153.50

EXHIBIT E**DETAILED RECORD OF FEES FOR THE
FEE PERIOD PERTAINING TO INVESTIGATIONS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
02/08/23	J. Gonzalez	0.2	107.00	Attend internal litigation strategy meeting.
Total Case Administration		0.2	\$ 107.00	
<u>Asset Analysis and Recovery:</u>				
02/01/23	C. Bankler	2.2	1,815.00	Analysis of company agreement, manager, and independent director issues to formulate investigation processes.
02/03/23	C. Bankler	2.5	2,062.50	Analysis and outlining of topics and issues to prepare independent investigation.
02/06/23	C. Bankler	0.8	660.00	Analysis of status of litigation matters to prepare strategy.
02/07/23	C. Bankler	2.4	1,980.00	Prepare issues to support independent investigation, including analysis of Delaware law regarding independence and sale transactions.
02/07/23	C. Bankler	1.8	1,485.00	Preparation and analysis of strategy regarding pending investigation and current claims (1.3); conference with client regarding pending litigation (.5).
02/07/23	L. Butler	0.3	142.50	Conference with L. Freeman regarding Committee data room.
02/07/23	J. Gonzalez	0.2	107.00	Attend internal meeting regarding pending litigation matters.
02/08/23	C. Bankler	4.2	3,465.00	Prepare list of issues to develop scope of independent investigation (1.5); prepare for and attend meeting with M. Meghji regarding independent investigation (.7); follow up development of investigation topics and initial information required (2.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/08/23	L. Butler	1.7	807.50	Conference with J. Gonzalez, C. Bankler, and L. Freeman regarding Committee Data Room logistics (.4); Begin compiling list of anticipated diligence requests (1.3)
02/08/23	J. Gonzalez	0.2	107.00	Review status of litigation matters.
02/08/23	D. Somaya	5.1	3,748.50	Review and analyze litigation claims spreadsheet provided by Corvel (.5); All hands on call regarding motions deadline on Friday and internal investigation (.5); prepare for and attend conference with C. Bankler, L. Freeman, and M. Meghji regarding internal investigation and potential sale of Auto Plus (1.0); conduct research and prepare analysis regarding risks of potential sale transaction (3.1).
02/09/23	C. Bankler	2.2	1,815.00	Legal research and analysis to support independent investigation.
02/09/23	L. Butler	0.6	285.00	Correspondence with Lincoln team regarding data pool contents and related diligence requests.
02/10/23	L. Butler	0.5	237.50	Correspondence with Lincoln and Portage Teams regarding documents for data room and UCC diligence requests.
02/13/23	C. Bankler	3.0	2,475.00	Coordination and analysis of issues to support investigation.
02/13/23	D. Somaya	5.9	4,336.50	Review case documents in preparation for internal investigation case memo(3.4); prepare analysis to C. Bankler regarding same (2.5).
02/14/23	C. Bankler	4.0	3,300.00	Factual investigation and analysis of documents needed to support independent investigation.
02/14/23	C. Cameron	0.2	107.00	Correspond with D. Somaya regarding Transition Services Agreement and other pre-filing documents (.1); review same documents in accordance with diligence request for investigation (.1).
02/14/23	D. Somaya	7.8	5,733.00	Review and analyze company documents (5.0); strategize with C. Bankler regarding same (.8); prepare analysis regarding same for investigation scope memo (2.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/15/23	C. Bankler	4.3	3,547.50	Legal research and analysis of potential estate claims to support independent investigation (3.5); review key company documents to support investigation (.8).
02/15/23	L. Butler	0.5	237.50	Correspondence with L. Freeman and D. Somaya regarding further compilation of documents for UCC requests.
02/15/23	C. Cameron	0.2	107.00	Correspond with M. Crinnion regarding executed Transition Services Agreement (.1); correspond with D. Somaya regarding same (.1).
02/15/23	L. Ceckowski	1.4	791.00	Analyze Auto Plus due diligence documents for internal investigation (.7); preparation of internal memorandum on notable documents (.7).
02/15/23	E. Rhine	0.3	169.50	Research New York courts' interpretation of ambiguous service contracts.
02/15/23	D. Somaya	8.4	6,174.00	Review documents in data rooms and prepare list of outstanding documents needed for investigation (1.4); prepare correspondence to Portage Point and confer with them and JW teams regarding same (1.0); confer with E. Rhine regarding New York contract law research for investigation (.2); strategize with L. Ceckowski regarding investigation background and financial documents (.8); Review financial documents referenced by Portage Point and others in support of memo (5.0).
02/16/23	C. Bankler	1.9	1,567.50	Conference with M. Neyrey (.4); coordination and analysis to support independent investigation (1.5).
02/16/23	L. Ceckowski	3.7	2,090.50	Analyze Auto Plus due diligence documents for internal investigation (1.2); preparation of internal memorandum re same (3.5).
02/16/23	E. Rhine	3.9	2,203.50	Research New York courts' interpretation of ambiguous service contracts (3.0); draft memo regarding same (.9).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/16/23	D. Somaya	6.8	4,998.00	Confer with M. Neyrey re documents (.8); strategize with C. Bankler regarding same and prepare email regarding documents to M. Neyrey based on discussion (2.0); prepare memorandum regarding investigation (4.0).
02/17/23	L. Butler	4.4	2,090.00	Conference with UCC Advisors regarding virtual data room (1.1); Create virtual data room to be shared with UCC Advisors (.7); Compile VDR documents and review for accuracy and consistency (1.8); Conference with V. Anaya regarding VDR contents and edits (.3); Correspondence with internal team re same (.5)
02/17/23	L. Ceckowski	5.7	3,220.50	Prepare memorandum re scope of Auto Plus independent internal investigation (.8); Analyze Auto Plus due diligence documents for internal investigation and correspond with D. Somaya regarding same (4.9).
02/17/23	D. Somaya	5.2	3,822.00	Review and analyze key financial documents and prepare investigation memo for independent director.
02/18/23	L. Butler	3.2	1,520.00	Correspond with FA regarding VDR documents requests (.3); Correspondence with Lincoln regarding VDR format adjustments (.5); Internal correspondence regarding VDR (.7); Compile VDR documents for merger with Lincoln documents (.6); Review VDR content for sensitive information (.5); Correspondence with Lincoln and UCC Advisor's regarding VDR access and authorizations (.6).
02/20/23	C. Bankler	1.5	1,237.50	Analysis and preparation of investigation scope.
02/20/23	C. Cameron	0.2	107.00	Correspond with B. Butler regarding Company consents and meeting minutes (.1); review consents regarding the same (.1).
02/20/23	L. Ceckowski	6.0	3,390.00	Analyze Auto Plus due diligence documents for internal investigation (2.9); preparation of internal memorandum on notable documents (3.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/20/23	D. Somaya	6.7	4,924.50	Review and analyze Transition Services Agreement and compare to Shared Services Agreement and update memo regarding same (2.7); Review and analyze financial documents and memo from L. Ceckowski regarding key finances (4.0).
02/21/23	C. Bankler	0.5	412.50	Coordinate strategy for independent investigation.
02/21/23	L. Butler	0.8	380.00	Conference with M. Crinnion regarding UCC Board requests (.4); Correspondence with JW Corporate team regarding same (.4).
02/21/23	L. Ceckowski	0.4	226.00	Review of Transition Services Agreement and correspondence with D. Somaya regarding same.
02/22/23	C. Bankler	5.9	4,867.50	Factual investigation and legal research to support independent investigation (5.0); review and analysis of 2004 request from UCC (.5); review and analysis of UCC objection to DIP (.4).
02/22/23	L. Butler	1.6	760.00	Compile additional Consents and Agreements for inclusion to VDR (.4); Correspondence with J. Kane and J. Coleman regarding same (.3); Correspondence with S. Martinez regarding UCC searches (.4); Transfer existing VDR documents to allow access to UCC Advisors (.5).
02/22/23	D. Somaya	3.0	2,205.00	Review and analyze shared services agreement (.5); review and analyze Rule 2004 requests from UCC (2.0).
02/23/23	C. Bankler	2.2	1,815.00	Analysis of documents collected from company (1.3); prepare for and participate in conference with UCC counsel regarding 2004 request (.9).
02/23/23	D. Somaya	1.7	1,249.50	Conference with M. Ridulfo regarding Rule 2004 requests and strategize with C. Bankler regarding same (1.0); prepare and revise letter agreement regarding document production and waiving objections (.7).
02/24/23	C. Bankler	1.2	990.00	Coordinate document and information collection objectives and processes to support independent investigation.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/24/23	L. Butler	0.4	190.00	Conference with D. Somaya regarding pending documents requests for VDR inclusion.
02/24/23	D. Somaya	4.7	3,454.50	Coordinate call with M. Neyrey, C. Bankler, S. Shipman, and W. Fullbright regarding documents (.2); Review Rule 2004 requests from UCC, prepare list of financial documents available to JW and review analysis of L. Ceckowski regarding financial documents (1.5); Review and index documents in data rooms and imanage (2.0.)
02/26/23	C. Bankler	2.0	1,650.00	Analysis of documents needed and investigation scope issues to prepare for client interview (1.5); conference with co-counsel to prepare for client interview (.5).
02/26/23	D. Somaya	3.7	2,719.50	Review and index documents in data rooms and imanage (1.); cross-reference list with Rule 2004 requests from UCC (1.5); prepare list of documents to collect from client (1.2).
02/27/23	C. Bankler	5.1	4,207.50	Coordinate and prepare strategy for independent investigation (2.2); review and analysis of key agreements and related documents received from client (2.0); prepare to interview company representatives (.9).
02/27/23	D. Somaya	8.6	6,321.00	Conference with M. Neyrey and S. Shipman regarding documents needed for investigation and RFPs from UCC (1.0); review and analyze Company documents (3.0); prepare analysis regarding same (2.0); conference with Sidley regarding DIP and UCC objection to same (1.0); Strategize with C. Bankler regarding re investigation issues (.5); review and revise memorandum of scope of investigation (1.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/28/23	C. Bankler	5.3	4,372.50	Draft and revise investigation scope memo (1.2); analysis and coordination of investigation next steps (1.3); communicate with company representatives regarding information and documents needed to support investigation (.6); analysis of legal issues to support independent investigation (1.5); participate in communications and analysis regarding UCC discovery requests and related confidentiality issues (.7).
02/28/23	V. Anaya	1.0	750.00	Coordinate confidentiality agreement with B. Butler and C. Bankler and other revisions thereto.
02/28/23	L. Butler	1.2	570.00	Revise UCC proposed confidentiality agreement (.5); Prepare UCC stipulated protective order regarding same (.7).
02/28/23	L. Ceckowski	1.0	565.00	Review and analysis of additional financial documents from client (.2); preparation of summary (.7); correspondence with D. Somaya regarding same (.1).
02/28/23	D. Somaya	3.5	2,572.50	Strategize with C. Bankler regarding investigation memo, discovery (.5); prepare for and attend call with K. Buettner regarding discovery (.5); email review (1.0); prepare follow up correspondence to M. Crinnion and K. Buettner regarding discovery (.5); review and analyze late financial documents sent by M. Neyrey regarding Icahn loan payments and credit (1.0).
Total Asset Analysis and Recovery		163.7	\$ 117,144.50	
<u>Board of Directors Matters:</u>				
01/31/23	E. Pittman	0.3	190.50	Confer with C. Bankler regarding discussion with the board and communications considerations.
01/31/23	E. Pittman	1.1	698.50	Revise communications guidelines.
02/01/23	C. Bankler	0.9	742.50	Review and revise Board communication guidelines.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/01/23	E. Pittman	0.3	190.50	Confer with M. Meskill and C. Cameron regarding company agreement and potential amendments.
02/01/23	E. Pittman	0.2	127.00	Review and revise amended communications guidelines.
02/06/23	C. Bankler	1.3	1,072.50	Analysis of Delaware law regarding independence and sale transactions.
02/10/23	C. Bankler	1.3	1,072.50	Analysis of fiduciary duties, governance, and independence issues.
Total Board of Directors Matters		5.4	\$ 4,094.00	
Total Fees				\$121,345.50

EXHIBIT F**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO LABOR AND EMPLOYMENT MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
02/27/23	A. Darwesh	0.8	160.00	Review email from J. Staple with instructions concerning sorting of data (.1); create pivot table (.5); correspond with J. Staple re same (.2).
Total Case Administration		0.8	\$ 160.00	
<u>Asset Disposition:</u>				
02/16/23	G. Fiddler	1.2	918.00	Review email from B. Givhan regarding Asset Purchase Agreement (.1); make initial cursory review (.4); communicate with B. Givhan with questions regarding same (.1); telephone conference with B. Givhan (.1); draft and send detailed email to J. Brinson and J. Staple regarding same (.1); review comments on APA from J. Staple (.4).
02/16/23	J. Brinson	2.1	1,312.50	Analyze employment representations and warranties in the Asset Purchase Agreement, including J. Staple's comments on same (.9); identify additional issues for comment and propose contract language related to same (.8); correspond with S. Fiddler concerning the Asset Purchase Agreement (.4).
02/16/23	J. Staple	1.2	762.00	Review and comment on labor and employment reps and warranties in APA.
02/17/23	G. Fiddler	1.3	994.50	Review Asset Purchase Agreement revisions from J. Brinson and J. Staple and revise same (1.2); communicate with Bowman Givhan regarding same (.1).
Total Asset Disposition		5.8	\$ 3,987.00	
<u>Employee Benefits/Pensions:</u>				
02/01/23	J. Staple	2.0	1,270.00	Review documents re WARN analysis (.5); draft federal WARN Act notices to employees, disclosed worker units, and elected officials (1.50).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/02/23	G. Fiddler	0.1	76.50	Correspond regarding WARN issues.
02/06/23	D. Holiday	0.8	520.00	Review severance agreement issue and related documents.
02/06/23	G. Barake	0.2	110.00	Review email inquiry from client regarding severance payments and respond to same.
02/06/23	J. Staple	2.6	1,651.00	Draft initial drafts of federal and state WARN Notices.
02/07/23	D. Holiday	2.0	1,300.00	Review issue of severance payments and tax withholdings to finalize language in severance agreements.
02/07/23	G. Barake	0.3	165.00	Review proposed severance language and revise same.
02/09/23	G. Fiddler	0.9	688.50	Review Memorandum regarding WARN issues and consider next steps (.7) ; correspond with J. Staple regarding next steps (.1); correspond with M. Berger regarding requested information (.1).
02/09/23	D. Holiday	1.5	975.00	Review issue of proper handling of pending workers' compensation claims and employees currently on leave.
02/09/23	G. Barake	0.3	165.00	Correspond with client regarding workers' compensation claims. (.1) Discuss proposed response with R. Chaikin (.1); correspond with L. Freeman to determine insurance allowances (.1).
02/09/23	J. Staple	0.2	127.00	Strategize with S. Fiddler regarding next steps for WARN Act issues.
02/13/23	G. Fiddler	0.2	153.00	Confer with J. Staple regarding WARN issues.
02/13/23	J. Staple	0.3	190.50	Strategize with S. Fiddler regarding information needed and next steps regarding WARN notices.
02/15/23	G. Fiddler	0.1	76.50	Draft and send follow-up email to Mark Berger on WARN issues.
02/21/23	G. Fiddler	0.2	153.00	Confer with J. Staple regarding needed information on WARN issue and confer with V. Polnick regarding same (.1); correspond with Mark Berger regarding next steps on WARN work (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/21/23	J. Staple	0.2	127.00	Confer with S. Fiddler on next steps for WARN counsel and advice.
02/21/23	G. Barake	0.5	275.00	Review and respond to email regarding EEOC Charge and next steps.
02/22/23	G. Fiddler	0.2	153.00	Communicate with M. Berger regarding additional information needed for WARN advice (.1); communicate with J. Staple regarding same and next steps (.2).
02/23/23	J. Staple	0.4	254.00	Correspond with M. Berger regarding items needed for WARN Act counseling and advice.
02/24/23	J. Staple	0.3	190.50	Assess next steps in ensuring all locations requiring WARN notice.
02/27/23	J. Staple	0.2	127.00	Review documents related to determining next steps for employee count of part-time and field employees.
02/27/23	G. Barake	0.3	165.00	Correspond with G. Graham regarding EEOC Charges and post-petition terminations.
02/28/23	G. Fiddler	0.1	76.50	Review detailed response to J. Staple correspondence requesting information needed to advise regarding WARN related issues.
02/28/23	G. Fiddler	0.2	153.00	Review detailed written communication with client and spreadsheet from J. Staple identifying potential WARN issues and areas where more information is needed (.1); confer with J. Staple regarding next steps (.1).
02/28/23	J. Staple	0.9	571.50	Revise and add state law compliance to WARN notice chart in order to send to C. Zakhem.
02/28/23	J. Staple	2.2	1,397.00	Complete chart summarizing locations on the cusp of potential requirement to comply with WARN act (1.6); draft and send email to C. Zakhem regarding additional information needed to assess WARN act compliance (.6).
02/28/23	A. Darwesh	0.3	60.00	Revise chart listing floater employees.
02/28/23	A. Darwesh	0.5	100.00	Update WARN Notice Locations chart with employee counts.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
02/28/23	A. Darwesh	0.2	40.00	Review and revise WARN Notice Locations chart in preparation to send to client.
Total Employee Benefits/Pensions		18.2	\$ 11,310.50	
Total Fees				\$15,457.50

EXHIBIT G**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO REAL ESTATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Assumption/Rejection of Leases and Contracts:</u>				
02/23/23	T. Dunn	2.4	1,680.00	Review and analyze assignment and assumption lease issue (.6); call with A. Hogan regarding same and review of open issues for assumption (.8); review and analyze assumption amendment for approval (1).
02/23/23	A. Hogan	2.7	1,660.50	Correspond with T. Dunn regarding NJ lease issue and assignment of same (.8); review and analyze existing lease documents and prepare summary email to T. Dunn regarding the same (1.9).
02/24/23	T. Dunn	2.2	1,540.00	Review and analyze assignment draft and corresponding lease documents (.6); calls with A. Hogan and V. Anaya regarding assignment issues and review of draft assignment amendment (.4); review and analyze assignment draft and corresponding lease documents and send to B. Elam for review and approval (1.2).
02/24/23	A. Hogan	2.0	1,230.00	Prepare draft assignment (1.2); correspond with T. Dunn and V. Anaya regarding the draft assignment (.2); call with T. Dunn regarding comments to draft assignment of lease agreement (.2); revise draft assignment per comments from T. Dunn (.3); call with V. Anaya regarding draft assignment of lease (.1).
Total Assumption/Rejection of Leases and Contracts		9.3	\$ 6,110.50	
Total Fees				\$6,110.50

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

In re:)	
	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
)	

**NOTICE OF JACKSON WALKER LLP'S
SECOND MONTHLY FEE STATEMENT FOR COMPENSATION
OF SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD FROM MARCH 1, 2023 THROUGH MARCH 31, 2023**

Name of Applicant:	Jackson Walker LLP	
Applicant's Role in Case:	Counsel to the Debtors and Debtors in Possession	
Date Order of Employment Signed:	March 28, 2023 [Docket No. 273]	
	Beginning of Period:	End of Period
Time period covered by this Statement:	March 1, 2023	March 31, 2023
Summary of Total Fees and Expenses Requested		
Total fees requested in this Statement:	\$562,801.60 (80% of \$703,502.00)	
Total expenses requested in this Statement:	\$10,987.15	
Total fees and expenses requested in this Statement (exclusive of 20% Holdback):	\$573,788.75	
Total fees and expenses referenced in this Statement (inclusive of 20% Holdback):	\$714,489.15	
Summary of Attorney Fees Requested		
Total attorney fees requested in this Statement:	\$685,291.00	
Total actual attorney hours covered by this Statement:	1004.0	
Average hourly rate for attorneys:	\$682.56	

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

Summary of Paraprofessional Fees Requested	
Total paraprofessional fees requested in this Statement:	\$18,211.00
Total actual paraprofessional hours covered by this Statement:	59.0
Average hourly rate for paraprofessionals:	\$308.66

In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 264], each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 14 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 14-day period, the Debtor is authorized to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to §§ 327, 330, 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 Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Fee Procedures Order”) [Docket No. 264], Jackson Walker LLP (“JW”), as counsel to the Debtors and Debtors in Possession, hereby files its *Second Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors for the Period from March 1, 2023 Through March 31, 2023* (“Monthly Fee Statement”).

1. Pursuant to the Fee Procedures Order, JW seeks interim payment of \$562,801.60 (80% of \$703,502.00) as compensation for professional services rendered to the Debtors during the period from March 1, 2023 through March 31, 2023 (the “Fee Period); and reimbursement of actual and necessary expenses in the amount of \$10,987.15, for a total amount of \$573,788.75.

2. In support of the Monthly Fee Statement, JW submits a *Summary of Expenses for the Fee Period*, attached hereto as **Exhibit A**, a *Summary of Legal Fees by Category as Counsel for the Fee Period*, attached hereto as **Exhibit B**, a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Restructuring*, attached hereto as **Exhibit C**; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to General Corporate Matters*, attached hereto as

Exhibit D; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Investigations*, attached hereto as **Exhibit E**; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Labor and Employment Matters*, attached hereto as **Exhibit F**; and a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Real Estate Matters*, attached hereto as **Exhibit G**.

3. Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within fourteen (14) days of service of the Monthly Fee Statement, serve via email to JW, and the following Application Recipients (as defined in the Fee Procedures Order), a written notice setting forth the precise nature of the objection and the amount at issue (the “Notice of Objection”) on or before 4:00 p.m. (prevailing Central Time) fourteen (14) days after service of this Monthly Fee Statement:

- i. the Debtors, 112 Townpark Drive NW, Suite 300, Kennesaw, Georgia 30144, Attn: Michael Neyrey;
- ii. Jackson Walker LLP, 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Veronica A. Polnick (vpolnick@jw.com), and Vienna Anaya (vanaya@jw.com);
- iii. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Jayson Ruff (Jayson.B.Ruff@usdoj.gov) and Andrew Jimenez (Andrew.Jimenez@usdoj.gov);
- iv. counsel for the Prepetition Lender, Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Stephen Hessler (shessler@sidley.com) and Anthony Grossi (agrossi@sidley.com);
- v. counsel for the Official Committee of Unsecured Creditors, Kane Russell Coleman Logan PC, 901 Maim Street, Suite 5200, Dallas, TX 75202, Attn: Joseph M. Coleman (jcoleman@krcl.com); John J. Kane (jkane@krcl.com); Kyle Woodard (kwoodard@krcl.com); and 5151 San Felipe, Suite 800, Houston, TX 77056 Attn: Michael P. Ridulfo (mridulfo@krcl.com); and
- vi. counsel to any statutory committee appointed in these cases.

4. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. JW reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Procedures Order.

Houston, Texas
Dated: August 22, 2023

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Vienna Anaya (TX Bar No. 24091225)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

Email: mcavanaugh@jw.com

Email: vpolnick@jw.com

Email: vanaya@jw.com

Email: emeraia@jw.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A**SUMMARY OF EXPENSES FOR THE FEE PERIOD**

EXPENSE	TOTAL
LEXIS	\$112.06
Hearing Transcript	\$72.60
Wi-fi	\$8.00
Airfare	\$779.96
Hotel	\$424.60
Parking	\$50.00
Taxi	\$216.42
Westlaw	\$165.02
Amazon Capital Services	\$52.99
Early Case Assessment	\$9,105.50
TOTAL	\$10,987.15

EXHIBIT B**SUMMARY OF LEGAL FEES AND EXPENSES
BY CATEGORY FOR THE FEE PERIOD**

	DESCRIPTION	LEGAL FEES	EXPENSES	TOTAL
110	Case Administration	\$35,141.50		
115	Reporting	\$2,697.50		
120	Asset Analysis and Recovery	\$385,620.50		
130	Asset Disposition	\$58,548.00		
140	Relief from Stay and Adequate Protection	\$498.00		
150	Meetings and Communications with Creditors	\$2,736.50		
160	Fee/Employment Applications	\$16,767.50		
185	Assumption and Rejection of Leases and Contracts	\$30,124.00		
210	Business Operations	\$76,081.00		
220	Employee Benefits and Pensions	\$24,711.00		
230	Financing and Cash Collateral	\$61,948.50		
260	Corporate Governance and Board Matters	\$6,398.50		
310	Claims Administration and Objections	\$2,229.50		
	Totals	\$703,502.00	\$10,987.15	\$714,489.15

Total Fees for Fee Period	\$703,502.00
20% Fee Holdback for Fee Period	(\$140,700.40)
80% of Fees Amount for Fee Period	\$562,801.60
Expenses for Fee Period	\$10,987.15
TOTAL REQUEST	<u>\$573,788.75</u>

EXHIBIT C**DETAILED RECORD OF FEES FOR
THE FEE PERIOD PERTAINING TO RESTRUCTURING**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
03/01/23	V. Polnick	4.0	3,000.00	Review and manage workstreams (1.5); correspond with other Debtor representative teams re same (.5); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
03/01/23	V. Polnick	3.0	2,250.00	Review and manage workstreams (1.0); correspond with other Debtor representative teams re same (1.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (1.0).
03/01/23	V. Polnick	5.0	3,750.00	Review and manage workstreams (2.4); correspond other Debtor representative teams re same (.3); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.3).
03/01/23	V. Anaya	0.5	375.00	All professionals WIP Call.
03/01/23	E. Flynn Meraia	0.5	282.50	Telephone conference with advisors re case status, next steps.
03/02/23	V. Anaya	0.6	450.00	Correspond with counsel to Synchrony (0.1); Prepare outstanding work streams list and coordinate responsible parties (0.5).
03/02/23	W. Givhan	0.9	675.00	Telephone conference with JW Team regarding work in progress (.4); conference with M. Dolan regarding purchase agreement and contract review (.3); email correspondence regarding same (.2).
03/02/23	M. Lu	0.3	160.50	Telephone conference with JW team re works in progress.
03/03/23	G. Graham	0.5	375.00	Attend internal WIP meeting.
03/03/23	K. Peguero	0.7	577.50	Attend WIP call (.1); attend continued WIP call (.6)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/03/23	E. Flynn Meraia	1.5	847.50	Review docket for new filings and update tracker re same (.8); telephone conference with JW team re works in progress, case strategy (.7)
03/07/23	V. Polnick	2.5	1,875.00	Coordinated with UCC, chambers and case parties regarding reset of hearings.
03/07/23	V. Anaya	0.2	150.00	Coordinate reset hearing issues.
03/07/23	K. Gradney	0.1	25.00	Correspond with JW Team regarding billing.
03/08/23	V. Polnick	1.0	750.00	Lead all hands call.
03/08/23	V. Anaya	0.9	675.00	Coordinate and review notice of reset hearing and prepare for filing (0.2); Attend all professionals WIP call and address outstanding work stream issues (0.7).
03/08/23	E. Flynn Meraia	0.6	339.00	Telephone conference with advisors re case status, next steps.
03/09/23	M. Dolan	0.4	346.00	Prepare for and participate in weekly WIP meeting.
03/09/23	K. Peguero	0.5	412.50	Attend WIP call regarding next steps.
03/09/23	V. Polnick	3.0	2,250.00	Coordinated with E. Meraia and JW internal team regarding pleadings to be filed (2.5); internal WIP call (.5).
03/09/23	V. Anaya	0.5	375.00	Internal WIP Call.
03/09/23	E. Flynn Meraia	1.0	565.00	Telephone conference with JW team re works in progress (.5); review docket for new filings and update tracker re same (.5)
03/09/23	W. Givhan	0.8	600.00	Telephone conference with JW Team regarding work in progress for Auto Plus bankruptcy (.5); prepare for same (.3).
03/09/23	M. Lu	0.2	107.00	Telephone conference with JW team re works in progress.
03/15/23	V. Anaya	0.6	450.00	Call with V. Polnick regarding outstanding items (0.2); All professionals WIP call (0.4).
03/15/23	E. Flynn Meraia	0.3	169.50	Telephone conference with advisors re case status, next steps.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/15/23	E. Flynn Meraia	0.3	169.50	Correspond with Portage, JW team re creditor matrix.
03/15/23	D. Trevino	0.3	72.00	Review the recently filed deposition notices, docket and calendar dates and deadlines.
03/15/23	D. Trevino	0.3	72.00	Review the recently filed notices of deposition of Pep Boys and Icahn Enterprises, docket deadlines.
03/16/23	G. Graham	0.8	600.00	Attend internal WIP.
03/16/23	V. Anaya	0.7	525.00	Internal JW WIP call.
03/16/23	L. Butler	0.9	427.50	Attend WIP meeting to discuss outstanding matters (.7); Correspondence with M.Crinnion regarding data room document request (.2).
03/16/23	E. Flynn Meraia	1.7	960.50	Telephone conference with JW team re works in progress (.7); revise, revise works in progress list (1.0).
03/16/23	M. Lu	0.6	321.00	Telephone conference with JW team re works in progress.
03/17/23	E. Flynn Meraia	0.6	339.00	Review, revise works in progress tracker.
03/20/23	V. Anaya	0.1	75.00	Correspond internally regarding outstanding deadlines and tasks.
03/22/23	G. Graham	0.7	525.00	Attend advisors call (.3); correspondence regarding case status (.4).
03/22/23	K. Peguero	0.4	330.00	Attend all hands call.
03/22/23	V. Anaya	0.6	450.00	Attend all professionals WIP call (0.5); correspond with M. Crinnion regarding outstanding issues (0.1).
03/22/23	E. Flynn Meraia	1.6	904.00	Telephone conference with advisors re case status, next steps (.5); review, revise works in process list (1.1).
03/22/23	D. Somaya	0.5	367.50	Participate in weekly WIP call.
03/23/23	G. Graham	0.5	375.00	Attend JW WIP.
03/23/23	V. Anaya	0.5	375.00	Attend internal WIP meeting.
03/23/23	E. Flynn Meraia	0.9	508.50	Telephone conference with JW team re works in progress. (.5); revise works in process list (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/23/23	M. Lu	0.5	267.50	Telephone conference with JW team re works in progress.
03/27/23	V. Anaya	1.2	900.00	Internal call regarding outstanding issues.
03/28/23	E. Flynn Meraia	1.3	734.50	Revise works in progress tracker (.8); conference with JW team re works in progress (.5)
03/30/23	M. Cavanaugh	2.8	2,926.00	Prepare for and attend A+ advisor coordination call.
03/30/23	K. Peguero	0.4	330.00	Attend internal WIP call.
03/30/23	L. Butler	0.4	190.00	Attend weekly WIP call.
03/30/23	E. Flynn Meraia	1.0	565.00	Telephone conference with JW team re works in progress (.4); revise tracker re same (.6).
Total Case Administration		49.7	\$ 35,141.50	

Reporting:

03/02/23	V. Anaya	0.1	75.00	Correspond with UST regarding MORs.
03/02/23	L. Butler	0.7	332.50	Research regarding UST fees and relevant case law precedent.
03/03/23	V. Anaya	0.1	75.00	Correspond with UST regarding MOR issues.
03/08/23	V. Anaya	0.2	150.00	Correspond with UST regarding outstanding MOR issues.
03/09/23	V. Anaya	0.2	150.00	Correspond with Portage team regarding MORs.
03/10/23	V. Anaya	0.1	75.00	Correspond with UST regarding MOR questions.
03/14/23	V. Anaya	0.2	150.00	Call with C. Bacon regarding MOR prep.
03/28/23	V. Anaya	0.8	600.00	Review and revise MORs and provide comments to Portage regarding same.
03/29/23	V. Anaya	0.4	300.00	Review and revise MORs.
03/30/23	E. Flynn Meraia	0.3	169.50	Correspond with Latham re reporting requirements.
03/31/23	E. Flynn Meraia	0.7	395.50	Correspond with Portage, KCC, JW teams re schedules and statements.
03/31/23	K. Gradney	0.9	225.00	Prepare for filing schedules and statement of financial affairs for each Debtor.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
Total Reporting		4.7	\$ 2,697.50	
<u>Asset Disposition:</u>				
03/01/23	G. Graham	1.9	1,425.00	Correspondence regarding bid procedures (.8); calls regarding same (.8); revise bid procedures pursuant to parties' comments and circulate same (.3).
03/01/23	V. Anaya	0.2	150.00	Correspond with Portage team regarding executory contract question.
03/01/23	W. Givhan	1.0	750.00	Revise form asset purchase agreement in accordance with Lincoln Team comments (0.7); email correspondence with Lincoln Team and JW Team regarding the same (0.3).
03/02/23	M. Dolan	0.7	605.50	Prepare for and participate in status update conference call (.5); review of dataroom (.2)
03/02/23	G. Graham	1.3	975.00	Incorporate UCC comments to bid procedures and circulate same (.5); correspondence regarding same (.8).
03/02/23	G. Graham	0.2	150.00	Correspondence regarding APA.
03/02/23	V. Anaya	1.1	825.00	Review and revise bid procedures motion.
03/02/23	E. Flynn Meraia	0.5	282.50	Revise bid procedures.
03/03/23	G. Graham	2.8	2,100.00	Multiple correspondence regarding UCC comments to bid procedures (1.2); multiple calls regarding same (.8); correspondence regarding objections to bid procedures (.4); review same (.5).
03/03/23	V. Anaya	0.3	225.00	Correspond internally regarding final bid procedures issues.
03/03/23	L. Butler	1.1	522.50	Correspondence with UCC regarding NDA comments (.2); review edits to NDA (.4); conference with JW internal team regarding upcoming deadlines and outstanding bid procedure objections (.5).
03/04/23	G. Graham	0.5	375.00	Correspondence regarding objections to bid procedures (.1); review same (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/04/23	L. Butler	0.6	285.00	Compile and review objections to bid procedure motion for strategic analysis.
03/05/23	L. Butler	1.2	570.00	Revise confidentiality agreement for UCC approval.
03/06/23	G. Graham	1.6	1,200.00	Multiple correspondence regarding bid procedures objections and comments (.4); review objection notes for same (.3); incorporate parties' comments to bid procedures and assumption/assignment procedures (.3); correspondence regarding same (.4); calls regarding same (.2).
03/06/23	L. Butler	0.2	95.00	Correspondence with committee regarding confidentiality agreement.
03/06/23	S. Gaziani	0.1	47.50	Conference with B. Givhan regarding strategy for review of annotated purchase agreements.
03/06/23	W. Givhan	0.5	375.00	Review documents in data room for scheduling purposes.
03/06/23	J. Pupo	0.2	46.00	Research re bid procedures.
03/07/23	G. Graham	5.3	3,975.00	Multiple correspondence regarding bid procedures (2.2); incorporate parties' comments to same and circulate (1.0); multiple calls regarding same (1.2); review updated assumption/assignment procedures (.4); correspondence regarding same (.5).
03/07/23	V. Anaya	1.9	1,425.00	Review and revise assumption procedures based on informal comments provided by parties in interest (1.4); correspond with counsel to Pep Boys regarding assumption procedures (0.5).
03/07/23	V. Anaya	0.3	225.00	Coordinate outstanding trade agreement issues.
03/08/23	G. Graham	1.8	1,350.00	Calls regarding bid procedures (.8); incorporate UCC comments to same (.4); review for circulation and circulate to parties (.6).
03/08/23	G. Graham	0.9	675.00	Correspondence regarding bid procedures comments to same.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/08/23	V. Anaya	3.1	2,325.00	Review and revise witness and exhibit list and prepare for filing (0.2); Review and revise bid procedures and related assumption and assignment procedures (2.2); Correspond with E. Freeman regarding outstanding issues related to same (0.3); Call with UCC M. Ridulfo regarding assumption and assignment procedures and outstanding issues related to same (0.4).
03/08/23	W. Givhan	0.1	75.00	Email correspondence with JW Bankruptcy Team regarding sale process.
03/08/23	D. Trevino	0.5	120.00	Draft witness and exhibit list for the 3/10/23 hearing re bid procedures.
03/08/23	D. Trevino	0.4	96.00	Further edits to witness and exhibit list for the 3/10/23 hearing re bid procedures, compile and prepare for filing.
03/09/23	G. Graham	6.8	5,100.00	Multiple calls regarding bid procedures and bid procedures order (1.4); multiple correspondence regarding same (1.3); revise same to resolve parties' objections (1.0); incorporate parties' additional comments to bid procedures order, redline, and circulate same (1.2); edit and finalize bid procedures order, objections, and all exhibits for filing (1.4); prepare for bid procedures hearing (.5).
03/09/23	V. Anaya	0.6	450.00	Review bid procedures order to address objection by insurance company (0.4); Correspond with insurance company regarding same (0.2).
03/09/23	L. Butler	1.0	475.00	Revise UCC NDA regarding acknowledgments provision.
03/09/23	D. Trevino	0.2	48.00	Edits to the confidentiality agreement.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/10/23	G. Graham	5.5	4,125.00	Multiple correspondence regarding bid procedures and comments to same (1.0); call regarding same (.2); revise bid procedures with parties' comments and circulate same (.5); correspondence regarding filing of same (.5); review final drafts for filing (.4); prepare for bid procedures hearing (.9); attend bid procedures hearing (.3); prepare noticing plan for bid procedures/sale notice (.8); correspondence regarding same (.5); review documents for service (.4).
03/10/23	K. Peguero	0.4	330.00	Review credit bid language at issue in bid procedures order and related correspondence between DIP Lender and UCC.
03/10/23	V. Anaya	1.0	750.00	Correspond with insurance company regarding bid procedures order (0.2); Attend hearing on bid procedures motion (0.2); Coordinate dates and deadlines related to same (0.2); Review notices in preparation for notice of sale and bid procedures service (0.4).
03/10/23	V. Anaya	0.3	225.00	Correspond with G. Graham regarding outstanding bid procedures issues.
03/10/23	M. Brewster	1.4	1,050.00	Review and revise Bid Procedures, Sale Notice, Assignment and Assumption Procedures and Assignment Notice.
03/10/23	L. Butler	0.4	190.00	Further revise UCC NDA.
03/10/23	E. Flynn Meraia	0.2	113.00	Attend hearing re bid procedures.
03/10/23	D. Trevino	0.6	144.00	Prepare redline for the Sale and Bid Procedures Order, compile and prepare for filing (.5) Circulate to chambers (.1)
03/10/23	D. Trevino	0.3	72.00	Attend hearing on bid procedures.
03/13/23	G. Graham	3.0	2,250.00	Review and incorporate comments to sale notice (.3); multiple correspondence regarding service of sale docs (1.4); review and revise same (1.3).
03/13/23	W. Givhan	0.5	375.00	Telephone conference with V. Anaya regarding certain provisions in form asset purchase agreement.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/13/23	D. Trevino	0.5	120.00	Review the bidding procedures deadlines, calendar same.
03/13/23	D. Trevino	0.7	168.00	Compile and edit the notices of bid procedures.
03/13/23	D. Trevino	0.4	96.00	Further edits to the bid procedures notices.
03/15/23	V. Anaya	0.5	375.00	Review initial bids.
03/16/23	G. Graham	0.9	675.00	Call regarding initial LOIs (.5); correspondence regarding same (.4).
03/16/23	V. Polnick	4.0	3,000.00	Discussions regarding and review of bids received.
03/17/23	G. Graham	0.9	675.00	Participate in call regarding initial IOIs (.6); correspondence regarding same (.3).
03/17/23	V. Polnick	2.4	1,800.00	Discussions regarding bids received and next steps.
03/20/23	G. Graham	1.8	1,350.00	Call with company regarding initial bids (1.0); correspondence regarding same (.8).
03/20/23	V. Anaya	0.9	675.00	Call with Lincoln team regarding sale process.
03/20/23	L. Butler	0.5	237.50	Correspondence with B.Elam regarding landlord waivers for data room inclusion.
03/23/23	G. Graham	0.5	375.00	Correspondence regarding sale.
03/24/23	V. Anaya	0.6	450.00	Call with professionals regarding bid process.
03/27/23	M. Dolan	1.5	1,297.50	Begin revisions to APA in light of lot based sales.
03/27/23	G. Graham	1.0	750.00	Correspondence regarding APA (.8); call regarding same (.2).
03/28/23	M. Dolan	1.2	1,038.00	Discussions with G. Graham regarding requested revisions (.3); review of precedent and updated materials in connection with new draft (.9).
03/28/23	G. Graham	0.3	225.00	Call regarding APA (.1); correspondence regarding same (.2).
03/28/23	A. Allen	4.3	2,988.50	Draft, review and revise asset purchase agreement (3.7); confer and correspond regarding asset purchase agreement (.6).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/29/23	M. Dolan	0.8	692.00	Initial review of APA in light of proposed structural changes.
03/29/23	A. Allen	4.9	3,405.50	Review asset purchase agreement precedents (.8); draft, review and revise asset purchase agreement (3.8); confer and correspond regarding same (.3).
03/30/23	M. Dolan	1.2	1,038.00	Initial review of revised draft of APA.
03/31/23	G. Graham	0.2	150.00	Correspondence regarding potential bidders.
Total Asset Disposition		82.5	\$ 58,548.00	
<u>Relief from Stay/Adequate Protection Proceedings:</u>				
03/02/23	D. Trevino	0.1	24.00	Review the recently filed courtroom minutes regarding motion for relief from stay and calculate deadlines and docket same.
03/16/23	V. Anaya	0.6	450.00	Draft prepetition litigation decision tree for company.
03/28/23	D. Trevino	0.1	24.00	Calculate and docket related deadlines re Jasmine Kemp motion for relief from stay.
Total Relief from Stay/Adequate Protection Proceedings		0.8	\$ 498.00	
<u>Meetings of and Communications with Creditors:</u>				
03/03/23	D. Trevino	0.1	24.00	Correspond regarding 341 meeting.
03/06/23	V. Polnick	1.0	750.00	Follow up call with Debtor advisors regarding UCC diligence.
03/09/23	V. Polnick	0.2	150.00	Attended 341 meeting.
03/09/23	L. Butler	0.2	95.00	Attend 341 Meeting.
03/09/23	D. Trevino	0.2	48.00	Calculate and docket related deadlines re reset of 341 meeting.
03/09/23	D. Trevino	0.4	96.00	Draft reset notice of meeting of creditors.
03/13/23	D. Trevino	0.4	96.00	Draft notice of reset 341 meeting.
03/14/23	V. Anaya	0.4	300.00	Internal coordination of UCC asks and other upcoming deadlines.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/14/23	E. Flynn Meraia	1.0	565.00	Correspond with creditors re case inquiries (.7); correspond with Portage, KCC re creditor matrix (.3).
03/15/23	C. Cameron	0.3	160.50	Call with B. Butler to discuss document requested by creditors committee (0.2); review email correspondence from G. Girling regarding document requested by creditors committee (0.1).
03/23/23	E. Flynn Meraia	0.5	282.50	Correspond with creditors regarding case inquiries.
03/24/23	E. Flynn Meraia	0.3	169.50	Correspond with creditors re case inquiries.
Total Meetings of and Communications with Creditors		5.0	\$ 2,736.50	

Fee/Employment Applications:

03/01/23	V. Anaya	1.0	750.00	Coordinate outstanding retention application issues with E. Meraia (0.3); Review and revise Jackson Walker retention application (0.7).
03/01/23	E. Flynn Meraia	4.5	2,542.50	Telephone conference with V. Anaya re retention applications (.4); review conflicts re retention (1.8); draft, revise Freeman Law retention application (1.9); review, revise interim compensation motion (.3); prepare same for filing (.1).
03/01/23	K. Gradney	0.4	100.00	Update Jackson Walker retention application for information pertaining to prepetition payments.
03/01/23	J. Pupo	0.7	161.00	Communicate with team regarding filings of interim comp motion and emergency bar date motion (.3); prepare for filing (.3); coordinate service and communicate with team (.1)
03/02/23	V. Anaya	0.4	300.00	Finalize retention motions for filing.
03/02/23	E. Flynn Meraia	0.8	452.00	Correspond with company re retention applications (.1); correspond with advisors re same (.3); prepare same for filing (.4).
03/02/23	J. Pupo	1.1	253.00	Correspond with team re filing of applications to employ (.4); prepare and compile apps (.6); coordinate service (.1)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/02/23	D. Trevino	0.1	24.00	Review the recently filed interim compensation motion, calendar dates.
03/02/23	D. Trevino	0.2	48.00	Calculate and docket related deadlines to recently filed retention applications.
03/07/23	V. Anaya	0.5	375.00	Correspond with Portage team regarding fee statement procedures (.2); prepare form fee statement for professionals (.3).
03/12/23	K. Gradney	0.8	200.00	Initial draft of Jackson Walker first fee statement.
03/13/23	K. Gradney	4.2	1,050.00	Continue draft of Jackson Walker first fee statement.
03/14/23	K. Gradney	0.5	125.00	Further updates to Jackson Walker first monthly fee statement.
03/15/23	V. Anaya	1.4	1,050.00	Review and revise issues with interim compensation order (0.5); Review and revise B. Riley retention application (0.6); Correspond with B. Riley regarding same (0.3).
03/15/23	E. Flynn Meraia	2.7	1,525.50	Draft, revise B. Riley combined retention application.
03/15/23	K. Gradney	0.2	50.00	Update Jackson Walker first monthly fee statement.
03/15/23	K. Gradney	0.7	175.00	Prepare PII list for B Riley retention application.
03/15/23	D. Trevino	0.8	192.00	Initial draft for the B. Riley retention application.
03/16/23	V. Anaya	1.2	900.00	Correspond with B. Riley regarding employment application (0.2); Review and revise same (1.0).
03/16/23	E. Flynn Meraia	2.2	1,243.00	Draft, revise B. Riley retention application (1.9); correspond with JW team, UCC re interim compensation (.3).
03/17/23	V. Anaya	0.7	525.00	Review and revise B. Riley application and prepare for filing.
03/17/23	E. Flynn Meraia	1.9	1,073.50	Revise B. Riley retention application (.9); correspond with B. Riley re same (.5); correspond with V. Polnick re retainers (.5).
03/17/23	K. Gradney	0.1	25.00	Coordinate filing of B Riley retention application.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/17/23	J. Pupo	0.5	115.00	Correspond with team regarding filing of retention application (.2); revise and prepare for filing (.2); request service and circulate file stamped copy (.1)
03/18/23	K. Gradney	0.1	25.00	Incorporate US Trustee edits into order authorizing retention of Freeman Law Firm.
03/21/23	K. Gradney	0.1	25.00	Update Jackson Walker first monthly fee statement.
03/22/23	E. Flynn Meraia	0.6	339.00	Correspond with UST, UCC re interim compensation order (.3); revise COC re same (.3).
03/22/23	D. Trevino	0.4	96.00	Draft COC for the interim compensation motion.
03/23/23	D. Trevino	0.2	48.00	Compile and prepare for filing the COC for the interim compensation motion.
03/24/23	E. Flynn Meraia	2.8	1,582.00	Revise retention application CNOs (.6); research re retainers (1.9); draft summary re same (.3).
03/24/23	K. Gradney	0.3	75.00	Prepare for filing certificates of counsel and no objection with regarding to professional retention applications.
03/24/23	D. Trevino	1.2	288.00	Draft CNO for the JW retention application (.4) Draft CNO for the Freeman retention application (.4) Draft CNO for the Lincoln retention application (.4).
03/27/23	E. Flynn Meraia	0.4	226.00	Correspond with committee, JW, Portage teams re portage retention (.3); revise CNO re same (.1).
03/27/23	J. Pupo	0.4	92.00	Prepare CNO for fee application.
03/28/23	V. Anaya	0.8	600.00	Review and revise Portage first fee statement.
03/28/23	J. Pupo	0.3	69.00	Prepare for filing of PPP fee statement (.2); coordinate service (.1).
03/28/23	D. Trevino	0.2	48.00	Review and prepare for filing the first fee statement of Portage Point (.1); coordinate service (.1).
Total Fee/Employment Applications		35.4	\$ 16,767.50	

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Assumption/Rejection of Leases and Contracts:</u>				
03/01/23	V. Anaya	0.2	150.00	Correspond with M. Ridulfo regarding assumption and rejection procedures.
03/08/23	T. Dunn	1.2	840.00	Review and analyze lease assignment and holdover issues and correspond with V. Anaya and E. Freeman regarding resolution of same.
03/08/23	V. Anaya	0.2	150.00	Correspond with company regarding lease termination issues and advise on strategy related to same.
03/08/23	D. Trevino	0.6	144.00	Prepare motion for lease rejection.
03/09/23	T. Dunn	1.7	1,190.00	Review and analyze outstanding holdover issue and corresponding lease documents (1.2); call with B. Elam and V. Anaya regarding same (.5).
03/09/23	V. Anaya	0.9	675.00	Correspond with company regarding lease process (0.2); Call with Brandon regarding NJ lease and other outstanding lease issues (0.5); Call with T. Dunn regarding lease amendment process (0.2).
03/10/23	V. Anaya	3.2	2,400.00	Review and revise lease term sheet (1.5); Call with B. Reily regarding same (0.2); Review and revise rejection motion (1.5).
03/13/23	T. Dunn	1.4	980.00	Review and analyze form term sheet and revise same and send for review and comment.
03/13/23	V. Anaya	1.0	750.00	Correspond with corporate team regarding timing of assumption according to APA form (0.4); Review and revise lease term sheet (0.6).
03/14/23	T. Dunn	1.3	910.00	Call with V. Anaya regarding form term sheet and lease amendment process issues (.3); call with Company and Portage regarding form term sheet issues and status of lease amendment process (1.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/14/23	V. Anaya	5.0	3,750.00	Coordinate lease rejection motion issues (0.6); Coordinate process internally (0.5); Email regarding assumption/rejection procedures and timing (0.4); Correspond with company regarding certain executory contracts (0.4); Prepare for lease process calls (0.5); Attend lease process call with all professionals (0.8); Call with Portage regarding same (0.3); Review and revise lease term sheet (0.9); Correspond with UCC and DIP Lender regarding same (0.2); Call with M. Crinnion regarding separate contract issues (0.3); Correspond with landlord (0.1).
03/15/23	V. Anaya	3.3	2,475.00	Correspond with C. Draper regarding lease process (0.3); Coordinate lease process with all professionals (0.8); Call with D. Somaya regarding lease rejections (0.2); Correspond with UCC regarding lease issues (0.2); Review and revise rejection motion (1.0); Review master service agreement sent by M. Crinnion (0.7); Correspond with M. Crinnion regarding same (0.1).
03/15/23	D. Trevino	0.5	120.00	Initial draft for the first initial cure notice.
03/16/23	T. Dunn	1.3	910.00	Review and analyze correspondence and term sheet revisions received (.4); call with Portage, Auto Plus and JW teams regarding status and processes re lease amendments (.9).
03/16/23	V. Anaya	1.1	825.00	Call with B. Riley and Portage regarding lease process coordination (0.9); Review and revise landlord email (0.2).
03/17/23	T. Dunn	0.7	490.00	Call with JW, Auto Plus and Portage regarding overall landlord strategy and script issues and comments.
03/17/23	V. Anaya	1.7	1,275.00	Call with M. Neyrey regarding lease process (0.3); Review and revise landlord script (0.5); Call with NJ landlord (0.2); Draft termination stipulation (0.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/20/23	V. Anaya	2.2	1,650.00	Review issues with certain executory contracts (0.3); Review and revise lease issues notice (0.4); Call regarding lease rejection (0.3); Call with landlord for NJ regarding lease (0.3); Call with B. Riley regarding lease process (0.1); Review and revise lease and contract rejection motion (0.8).
03/20/23	D. Trevino	0.4	96.00	Draft landlord notice.
03/21/23	V. Anaya	1.7	1,275.00	Call with B. Riley regarding term sheet (0.1); Prepare landlord addresses for future noticing issues (0.5); Review and revise landlord negotiation strategy (0.3); Negotiation coordination call (0.5); Correspond with B. Riley regarding outstanding deferred maintenance issues (0.1); Correspond with company regarding certain lease issues (0.2).
03/23/23	V. Anaya	2.5	1,875.00	Review issues related to various agreements (1.3); Call with counsel to PPG regarding same (0.2); Review and revise omnibus rejection motion (1.0).
03/24/23	V. Anaya	0.2	150.00	Revise rejection motion.
03/24/23	E. Flynn Meraia	0.4	226.00	Review, revise rejection motion.
03/27/23	V. Anaya	0.8	600.00	Review and revise rejection motion (0.3); Call with landlord (0.3); Correspond with company regarding payments on certain leases (0.2).
03/28/23	V. Anaya	3.2	2,400.00	Correspond with company regarding lease issues (0.2); Coordinate lease process internally (0.6); Call with B. Riley (0.2); Call with company regarding lease issues and revise lease rejection motion accordingly (2.2).
03/29/23	T. Dunn	1.4	980.00	Call with Auto Plus and Portage regarding coordination of real estate process, term sheets, landlord issues and planning lease amendment process (1.0); review and analyze current leasing issues per B. Elam (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/29/23	V. Anaya	1.6	1,200.00	Call regarding lease issues (0.7); Correspond with company regarding talking points with landlords seeking to terminate leases upon bankruptcy filing (0.3); Correspond with Lenola landlord (0.2); Correspond with Portage team regarding lease payments on same (0.2); Correspond with Portage team regarding how to move forward with lease issues (0.2).
03/31/23	V. Anaya	1.0	750.00	Finalize lease rejection motion for filing (0.4); Correspond with Portage team regarding same (0.2); Correspond with company regarding next lease rejection motion (0.4).
03/31/23	D. Trevino	0.2	48.00	Compile and prepare for filing the Debtors' first omnibus rejection motion (.1); coordinate service (.1).
Total Assumption/Rejection of Leases and Contracts		40.9	\$ 29,284.00	
<u>Business Operations:</u>				
03/01/23	V. Anaya	1.2	900.00	Call with UCC regarding Cash Management Order (0.5); Correspond with team regarding revisions to cash management order (0.3); Correspond with V. Polnick regarding same (0.2); Correspond with UCC regarding revised cash management order (0.2).
03/01/23	V. Anaya	0.1	75.00	Correspond with KPMG regarding OCP. issues
03/01/23	E. Flynn Meraia	0.2	113.00	Telephone conference with vendor re case status.
03/01/23	S. Martinez	0.2	60.00	Correspond with M. Crinnion regarding franchise tax reporting.
03/02/23	V. Polnick	4.5	3,375.00	Review and manage workstreams (1.1); correspond with other Debtor representative teams re same (1.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.4)
03/02/23	V. Anaya	0.4	300.00	Call with J. Coleman regarding resolution of Cash Management Order.
03/02/23	V. Anaya	0.4	300.00	Call with J. Coleman regarding cash management order.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/02/23	D. Trevino	0.1	24.00	Review the deposition notice of Portage Point, calendar dates.
03/03/23	V. Polnick	5.5	4,125.00	Review and manage workstreams (2.0); correspond other Debtor representative teams re same (1.5); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
03/06/23	V. Polnick	6.0	4,500.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
03/07/23	V. Anaya	1.3	975.00	Review and revise cash management order based on comments from UCC.
03/07/23	E. Flynn Meraia	0.6	339.00	Telephone conference with V. Anaya re vendors (.2); review trade agreement (.4).
03/08/23	V. Polnick	2.5	1,875.00	Review and manage workstreams (2.0); correspond other Debtor representative teams re same (.5).
03/09/23	V. Polnick	2.5	1,875.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (.5).
03/09/23	V. Anaya	3.5	2,625.00	Call with J. Coleman regarding cash management issues (0.6); Revise order accordingly and send back to UCC counsel (0.3); Correspond with Portage team and shipper regarding shipper payments (0.3); Correspond with DIP Lender regarding revised Cash Management Order (0.4); Draft email to company of outstanding Cash Management issues (0.3); Correspond with counsel to bank regarding cash management order (0.3); Review and revise Element trade agreement (0.2); Review outstanding committee document requests and coordinate internally regarding same (1.0).
03/09/23	E. Flynn Meraia	0.4	226.00	Telephone conference with Portage re OCPs (.2); revise OCP motion (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/10/23	V. Anaya	1.0	750.00	Correspond with J. Coleman regarding revisions to cash management order (0.2); Correspond with counsel to Pep Boys regarding revised version of cash management order (0.3); Call with cash management bank regarding revisions to the order (0.3); Call with cash management bank regarding other outstanding cash management issues (0.2).
03/11/23	V. Polnick	3.0	2,250.00	Coordinated regarding sealed motion issues and circumstances surrounding same.
03/13/23	R. Chaikin	0.4	326.00	Call with E. Meraia re trade and case update.
03/13/23	V. Polnick	4.0	3,000.00	Discussions with UCC, UST, and other case parties regarding sealed order, process, status, and other case matters.
03/13/23	V. Anaya	0.1	75.00	Correspond with counsel to Synchrony regarding cash management motion.
03/13/23	E. Flynn Meraia	0.5	282.50	Telephone conference with R. Chaikin re vendors.
03/13/23	E. Flynn Meraia	0.4	226.00	Prepare OCP motion for filing (.2); correspond with Portage re same (.2).
03/13/23	D. Trevino	0.2	48.00	Compile and prepare for filing the OCP motion (.1) Coordinate service (.1).
03/13/23	D. Trevino	0.1	24.00	Calculate and docket response deadline for recently filed OCP motion.
03/14/23	V. Polnick	6.0	4,500.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
03/14/23	V. Anaya	0.4	300.00	Call with counsel to Pep Boys regarding revisions to cash management order.
03/15/23	V. Polnick	7.0	5,250.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (3.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/15/23	V. Anaya	0.3	225.00	Call with J. Coleman regarding prepetition check received by vendor (.2); correspond with Synchrony regarding proposed language to cash management (.1).
03/16/23	V. Anaya	3.5	2,625.00	Call with contract counterparty regarding case (0.5); Call with counsel to Pep B Boys regarding cash management order (0.3); Review and revise order (1.1); Correspond with UST regarding bank balance issues (0.1); Coordinate same with company (0.3); Review additional proposed changes to Cash Management from counsel to Pep and UCC (0.8); Correspond with UCC regarding owned property (0.4).
03/16/23	E. Flynn Meraia	0.4	226.00	Correspond with vendors re case status.
03/17/23	V. Anaya	2.3	1,725.00	Call with Portage team regarding outstanding UCC requests (0.4); Call with J. Coleman regarding outstanding cash management issues (0.1); Review issues related to vendor (0.2); Coordinate outstanding bank issues and cash management issues (1.4); Send same to UCC (0.2).
03/17/23	L. Butler	0.7	332.50	Conference with M. Crinnion and C. Zakhem regarding mortgage document request (.4); conference with B.Elam to discuss same (.3).
03/20/23	R. Chaikin	0.2	163.00	Review trade agreement markup.
03/20/23	V. Anaya	1.8	1,350.00	Correspond with team regarding bank issues (0.3); Review proposed revisions from UCC to Cash Management Order (0.3); Call with Portage team regarding same (0.2); Call with company regarding same and other bank issues (0.4); Call with V. Polnick regarding same (0.2); Call with J. Coleman regarding Cash Management order and other issues (0.4).
03/21/23	V. Anaya	1.5	1,125.00	Prepare revised bank accounts list (0.3); Correspond with company regarding Truist account (0.1); Call with counsel for UCC and Pep Boys regarding outstanding cash management issues (0.2); Review and revise final order (0.6); Correspond with UST regarding revised order (0.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/22/23	V. Anaya	1.6	1,200.00	Review and revise Cash Management COC and related order (0.5); Call with company regarding obligations pursuant to the order (1.0); Correspond with UST regarding same (0.1).
03/22/23	E. Flynn Meraia	0.7	395.50	Correspond with vendors re case inquiries.
03/22/23	J. Pupo	0.4	92.00	Draft COC for final cash management (.3); circulate (.1).
03/22/23	D. Trevino	0.2	48.00	Review and prepare for filing the Declaration Of Disinterestedness Of Dykema Gossett Pllc (.1); coordinate service (.1).
03/23/23	R. Chaikin	0.1	81.50	Review trade agreement markup.
03/23/23	V. Anaya	0.6	450.00	Correspond with company and Portage team regarding cash management order.
03/23/23	E. Flynn Meraia	0.2	113.00	Telephone conference with Portage re insurance policies.
03/23/23	D. Trevino	0.2	48.00	Compile and prepare for filing the COC for the cash management motion.
03/24/23	V. Anaya	0.2	150.00	Prepare witness and exhibit list for cash management hearing.
03/24/23	V. Anaya	0.1	75.00	Review correspondence regarding cash management banks.
03/27/23	V. Polnick	4.0	3,000.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (2.0)
03/27/23	C. Thompson	1.3	975.00	Begin review and analysis of auto policies and evaluation of deductible obligations under same.
03/27/23	E. Flynn Meraia	0.8	452.00	Correspond with JW team re insurance policies (.3); review same (.5).
03/28/23	V. Polnick	4.5	3,375.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (.4); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.1).
03/28/23	C. Thompson	0.3	225.00	Conference with co-counsel regarding coverage and deductible provisions under auto policies.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/28/23	E. Flynn Meraia	1.5	847.50	Conference with C. Thompson re insurance (.3); review same (.4); telephone conference with V. Polnick, Corvel re litigation claims administration (.8).
03/29/23	V. Polnick	6.0	4,500.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
03/29/23	C. Thompson	1.3	975.00	Review additional auto insurance policy information and prepare outline of key coverage provisions under primary and excess policies.
03/29/23	E. Flynn Meraia	0.7	395.50	Correspond with JW team re workers comp policies (.3); correspond with JW team re OCPs (.4).
03/30/23	V. Polnick	6.8	5,100.00	Review and manage workstreams (2.8); correspond with other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
03/30/23	V. Anaya	0.4	300.00	Correspond internally regarding critical vendor contract issues (0.1); Call with M. Crinnion regarding other contract issues (0.3).
03/31/23	V. Polnick	6.0	4,500.00	Review and manage workstreams (2.0); correspond with other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).
03/31/23	C. Thompson	1.4	1,050.00	Conference with client team regarding deductible provisions under auto policies and prepare email summary of same for team.
03/31/23	E. Flynn Meraia	1.1	621.50	Telephone conference with JW, Portage, Company re insurance (.7); review litigation claims (.4).
03/31/23	E. Flynn Meraia	1.1	621.50	Telephone conference with Corvel, JW team re workers compensation claims (.6); prepare for same (.3); correspond with V. Polnick re Corvel talking points (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
Total Business Operations		104.7	\$ 76,081.00	
<u>Employee Benefits/Pensions:</u>				
03/02/23	G. Graham	0.2	150.00	Correspondence regarding wages issue.
03/03/23	G. Graham	0.4	300.00	Call regarding wage liability.
03/06/23	J. Pupo	0.5	115.00	Correspond with team re employee handbook (.1); research and update (.4).
03/08/23	D. Holiday	1.8	1,170.00	Continue research to develop strategy on conduct state-by-state analysis of wage and benefit liability for post-petition terminations.
03/15/23	G. Graham	0.2	150.00	Correspondence regarding wages and insiders.
Total Employee Benefits/Pensions		3.1	\$ 1,885.00	
<u>Financing/Cash Collections:</u>				
03/01/23	M. Cavanaugh	2.2	2,299.00	Analyze strategy re FINAL DIP hearing (1.2); confer with advisor team re same (1.0).
03/01/23	L. Butler	0.7	332.50	Correspondence with J. Coleman and J. Kane regarding DIP objection conference (.1); conference with J.Coleman and J. Kane regarding DIP objection (.6).
03/02/23	K. Peguero	2.2	1,815.00	Call with L. Freeman regarding Final DIP Order (.3); further revise DIP Order (1.9)
03/03/23	M. Cavanaugh	2.8	2,926.00	Analyze strategies re final hearing on DIP financing (2.1); confer with UCC advisors re same (.7).
03/08/23	J. Pupo	1.3	299.00	Prepare for filing of W/E for DIP hearing.
03/08/23	D. Trevino	0.5	120.00	Draft notice of reset hearing regarding the final hearing on DIP and final Cash Management.
03/09/23	D. Trevino	0.2	48.00	Calculate and docket deadlines related to notice of reset of hearing re DIP and Cash Management.
03/10/23	V. Polnick	3.0	2,250.00	Internal discussions and correspondence with Sidley team regarding UCC challenge period.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/11/23	J. McDonough	0.6	525.00	Review and analysis of DACA comments (.2); review and respond to related emails (.2); telephone conference with A. Cavazos (.2).
03/11/23	E. Flynn Meraia	0.6	339.00	Draft signature motion.
03/12/23	V. Polnick	7.0	5,250.00	Coordinated regarding filing of sealed motion and circumstances surrounding same.
03/12/23	E. Flynn Meraia	2.0	1,130.00	Draft, revise signature motion (.8); draft, revise declaration re same (.5); draft, revise sealing motion re same (.4); correspond re same (.3).
03/12/23	K. Gradney	1.7	425.00	Correspond with V Polnick regarding sealed motion (.9); prepare for filing same (.2); coordinate service of same (.2); prepare certificate of service for same (.3); correspondence with noticing agent regarding same (.1).
03/14/23	V. Argeroplos	0.6	417.00	Prepare bi-weekly and cumulative fee estimates pursuant to terms of the DIP order.
03/14/23	K. Gradney	0.2	50.00	Prepare fee estimate for professional account.
03/21/23	V. Polnick	6.0	4,500.00	Discussed and negotiated case milestone extensions related to DIP, reset of DIP hearing, case mediation, and related agreements with case contingents.
03/21/23	D. Trevino	0.1	24.00	Circulate dial-info for DIP discussions call.
03/22/23	V. Polnick	8.0	6,000.00	Discussed and negotiated case milestone extensions related to DIP, reset of DIP hearing, case mediation, and related agreements with case contingents.
03/22/23	D. Somaya	1.0	735.00	Review proposed DIP Final Order and analyze release language.
03/22/23	J. Pupo	0.4	92.00	Correspond with team regarding W/E for cash management and DIP (.1); draft (.2); circulate (.1).
03/23/23	K. Peguero	0.5	412.50	Analyze DIP variance issues and advise M. Berger regarding same.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/23/23	V. Polnick	4.0	3,000.00	Discussed and negotiated case milestone extensions related to DIP, reset of DIP hearing, case mediation, and related agreements with case contingents, and coordinated discovery responses to UCC.
03/24/23	V. Polnick	8.5	6,375.00	Coordinated mediation, DIP hearing reset, challenge period extension, documentation thereof, subpoena document production, retention CNO matters, and other general case supervisory contributions.
03/24/23	E. Flynn Meraia	0.9	508.50	Draft stipulation re DIP milestones.
03/27/23	K. Peguero	0.2	165.00	Review draft DIP stipulation.
03/27/23	E. Flynn Meraia	0.6	339.00	Revise DIP stipulation (.4); review, revise DIP hearing reset notice (.2).
03/27/23	J. Pupo	0.2	46.00	Prepare for filing of notice of reset for DIP hearing (.1); coordinate service (.1).
03/27/23	D. Trevino	0.5	120.00	Draft notice of reset regarding DIP hearing (.4) Docket deadline (.1)
03/28/23	V. Argeroplos	0.6	417.00	Prepare fee estimate for compliance with DIP order obligations.
03/28/23	K. Gradney	0.1	25.00	Prepare fee estimate in accordance with DIP order.
Total Financing/Cash Collections		57.2	\$ 40,984.50	
<u>Board of Directors Matters:</u>				
03/15/23	M. Cavanaugh	2.8	2,926.00	Prepare for meeting of directors to discuss case strategy and next steps.
03/20/23	D. Trevino	0.1	24.00	Circulate dial in for board call.
03/21/23	M. Cavanaugh	2.1	2,194.50	Prepare for and attend board meeting.
03/28/23	M. Cavanaugh	1.2	1,254.00	Prepare for and attend weekly board meeting and presentation.
Total Board of Directors Matters		6.2	\$ 6,398.50	
<u>Claims Administration and Objections:</u>				

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/01/23	E. Flynn Meraia	0.7	395.50	Review, revise bar date motion (.4); prepare same for filing (.3).
03/03/23	E. Flynn Meraia	0.5	282.50	Revise bar date order.
03/07/23	E. Flynn Meraia	0.3	169.50	Correspond with KCC re claims questions (.2); revise bar date order (.1).
03/09/23	E. Flynn Meraia	0.5	282.50	Correspond with V. Polnick re bar date order (.2); draft certificate of counsel (.3).
03/09/23	J. Pupo	0.5	115.00	Correspond re filing of bar date COC, order and redline.
03/13/23	E. Flynn Meraia	0.3	169.50	Correspond with KCC re bar date motion.
03/14/23	E. Flynn Meraia	0.3	169.50	Correspond with KCC re bar date publication.
03/15/23	D. Trevino	0.1	24.00	Review the recently filed bar date order, docket deadlines.
03/17/23	E. Flynn Meraia	1.1	621.50	Correspond with V. Polnick re claims administration (.8); correspond with claimants (.3).
Total Claims Administration and Objections		4.3	\$ 2,229.50	

EXHIBIT D**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO GENERAL CORPORATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Financing/Cash Collections:</u>				
03/01/23	A. Cavazos	1.4	1,015.00	Review draft debtor-in-possession Security Agreement and G. Girling comments thereto (.7); review debtor-in-possession Credit Agreement in connection with same (.7).
03/01/23	G. Girling	4.8	2,712.00	Review and revise the Pledge and Security Agreement (3.5); review the changes to the Credit Agreement (.6), coordinate with counsel and prepare an internal issues list (.7).
03/02/23	A. Cavazos	2.8	2,030.00	Continue review of lender counsel revised draft of debtor-in-possession credit agreement and security agreement and prepare comments thereto.
03/02/23	G. Girling	3.6	2,034.00	Participate in conference call (.9); continue review of credit agreement comments and begin revising the draft (2.3); review notice of borrowing form and review organizational documents for the company (.4).
03/02/23	B. Pettis	2.0	1,190.00	Correspond with client and other JW attorneys regarding AEP NDA (.9); correspond with Sidley to confirm they would accept certain language same (.3); obtain executed signature page of NDA from Sidley, create fully-executed NDA and disseminate to all interested parties (.5); review and respond to correspondence from AEP requesting data room access (.3).
03/03/23	A. Cavazos	1.6	1,160.00	Continue review of lender counsel revised draft of debtor-in-possession credit agreement and provide comments thereto (.8); review draft officer's certificate and resolutions in connection with same and provide comments thereto (.8).
03/03/23	G. Girling	1.0	565.00	Revise the credit agreement and continue review of the company certificates and organizational documents.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/05/23	G. Girling	1.0	565.00	Prepare punch list of remaining DIP items (.4); internal correspondence and revise the borrowing notice (.6).
03/06/23	G. Girling	0.9	508.50	Continue preparing issues list and correspond regarding the DIP Credit Agreement draft and Written Consent.
03/07/23	G. Girling	0.6	339.00	Revise DIP Credit Agreement and correspond regarding the DIP Credit Agreement, Joint Consent and Omnibus Certificate.
03/08/23	A. Cavazos	1.2	870.00	Review revised draft security agreement for debtor-in-possession facility and provide comments thereto.
03/08/23	G. Girling	0.7	395.50	Revise the Security Agreement.
03/09/23	A. Cavazos	1.0	725.00	Review lender counsel revised draft of Credit Agreement (0.9); correspondence to G. Girling regarding same (0.1).
03/09/23	G. Girling	1.3	734.50	Revise the Security Agreement and correspond with the Company and counsel regarding the agreement (.9) and attend to document request (.4).
03/09/23	B. Pettis	1.0	595.00	Telephone conference with S. Regan of Lincoln regarding Presario's (.2); review NDA between Client and Presario and email exchanges between Lincoln and Presario (.3); telephone conference with G. Graham regarding same (.1); draft analysis, conclusion and suggestions and send to JW team for review and further comment (.4).
03/10/23	A. Cavazos	0.5	362.50	Review current draft deposit account control agreement.
03/10/23	G. Girling	0.1	56.50	Correspond regarding DACA.
03/13/23	A. Cavazos	0.3	217.50	Coordinate deposit account control agreements.
03/13/23	G. Girling	1.5	847.50	Revise the DACA drafts (.7) and correspond regarding the DACAs with the bank and company (.3) and review credit agreement provision regarding interest (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/14/23	A. Cavazos	0.5	362.50	Correspondence to V. Anaya regarding prepetition loan documents and perfection questions (0.3); review prepetition loan documents in connection with same (0.2).
03/14/23	G. Girling	0.3	169.50	Correspond regarding DACAs.
03/15/23	A. Cavazos	0.5	362.50	Telephone conference with G. Girling regarding prepetition collateral matters (.1); Telephone conference with B. Butler regarding same (.2); analyze collateral documents (.2).
03/15/23	G. Girling	1.8	1,017.00	Review document request, review prior facility documents and correspond regarding available items related to such document request (1.5) and continue review of DIP credit agreement (.3)
03/16/23	G. Girling	0.4	226.00	Correspond regarding document request (.1) and review related documents (.3).
03/17/23	G. Girling	0.3	169.50	Participate in conference call regarding document request.
03/20/23	G. Girling	0.9	508.50	Draft punch list of remaining open items for DIP facility.
03/22/23	A. Cavazos	0.6	435.00	Correspondence to D. Somaya regarding perfection of liens in connection with debtor-in-possession financing (.2); review file in connection with same (.4).
03/23/23	G. Girling	0.6	339.00	Participate on internal call to discuss DIP facility (.5) and correspond regarding DACAs. (.1)
03/27/23	G. Girling	0.3	169.50	Review property document data site.
03/29/23	G. Girling	0.3	169.50	Review property works data site.
03/30/23	G. Girling	0.2	113.00	Participate in internal conference call.
Total Financing/Cash Collections		34.0	\$ 20,964.00	

EXHIBIT E**DETAILED RECORD OF FEES FOR THE
FEE PERIOD PERTAINING TO INVESTIGATIONS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Analysis and Recovery:</u>				
03/01/23	C. Bankler	3.5	2,887.50	Analysis of financial and accounting documents received to support investigation (1.1); prepare for and participate in conference with UCC counsel (.9); coordinate plan and next steps for investigation (1.5).
03/01/23	L. Ceckowski	1.7	960.50	Review and analysis of March 1, 2023 documents from client and preparation of summary for D. Somaya regarding same.
03/01/23	D. Somaya	1.0	735.00	Coordinate and manage Sharefile link for Debtors to upload the requested documents (.8); confer with L. Ceckowski regarding review and analysis of same (.2).
03/01/23	L. Gonzalez	1.0	360.00	Review and analysis of client data set and assist D. Somaya with processing and preparation of data set for attorney review.
03/01/23	L. Gonzalez	0.8	288.00	Review and analysis of client data set and assist T. Emery with processing and preparation of data set for attorney review.
03/02/23	C. Bankler	5.1	4,207.50	Analyze and prepare list of issues for M. Berger deposition (2.3); telephone conference with UCC counsel (.6); coordinate review of documents and preparation of interview materials to support investigation (2.2).
03/02/23	L. Ceckowski	2.6	1,469.00	Prepare outline and witness interview form for C. Bankler for witness interviews.
03/02/23	D. Somaya	3.6	2,646.00	Review and revise custodians and search terms for Debtors' email review (1.0); conference with M. Crinnion regarding additional documents and follow up regarding same (.6); Review memo prepared by Controller accompanying documents (1.0); prepare summary regarding same (1.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/02/23	L. Gonzalez	0.1	36.00	Assist C. Bankler with preparation of secure site to facilitate the transfer of custodial data.
03/03/23	C. Bankler	6.1	5,032.50	Prepare for client interviews to support investigation (3.5); analysis of UCC issues to prepare for deposition and meet with M. Berger (1.5); participate in conferences with co-counsel and UCC counsel (1.1).
03/03/23	L. Ceckowski	2.5	1,412.50	Analysis of current documents from client for D. Somaya and C. Bankler in preparation for witness interviews.
03/03/23	D. Somaya	5.3	3,895.50	Update memorandum regarding new documents provided by client (.3); review and analyze new documents provided by clients (2.5); provide email analysis of key documents for C. Bankler's meeting with clients and send same documents to C. Bankler for notebook (2.5).
03/03/23	L. Gonzalez	1.0	360.00	Review and analysis of client data set and assist D. Somaya with processing and preparation of data set for attorney review.
03/05/23	L. Ceckowski	0.2	113.00	Correspondence with D. Somaya regarding email collection from client and review.
03/06/23	C. Bankler	6.5	5,362.50	Review and analyze AutoPlus financial documents to prepare for finance team interviews (3.5); prepare list of issues and questions for Auto Plus interviews (3.0).
03/06/23	L. Ceckowski	10.1	5,706.50	Review and analysis of collected emails from custodians to determine responsiveness.
03/06/23	D. Somaya	1.8	1,323.00	Coordinate with client to gather emails from three custodians (.3); review, analyze, and categorize emails from auto plus custodians for relevance (1.5).
03/06/23	L. Gonzalez	1.1	396.00	Review and analysis of custodial data set for and assist D. Somaya with processing and preparation of data set for attorney review.
03/07/23	C. Bankler	8.5	7,012.50	Prepare for and participate in AutoPlus client interviews (6.0); follow up regarding issues raised during interview and plan for further interview (2.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/07/23	L. Ceckowski	2.9	1,638.50	Review and analysis of email correspondence from client for custodians.
03/07/23	D. Somaya	5.0	3,675.00	Review and analyze emails from and to custodians for relevance.
03/08/23	C. Bankler	7.5	6,187.50	Prepare for and participate in client interviews (5.0); analysis regarding issues raised during client interview (2.5).
03/08/23	L. Butler	1.1	522.50	Analyze changes to NDA regarding reference to SDTX local rules (.6); correspondence with C.Bankler regarding same (.3); correspondence with D.Somaya regarding dataroom access and new documents (.2).
03/08/23	L. Ceckowski	2.3	1,299.50	Review and analysis of email correspondence from client for custodians.
03/08/23	D. Somaya	8.6	6,321.00	Review and analyze emails from and to custodians for relevance, for purposes of investigation and responses to Rule 2004 Requests (2.5); review and analyze documents tagged for relevance (1.0); gather additional documents from custodians' emails, Portage Point and Lincoln in response to Rule 2004 requests (2.0); review and revise responses to Rule 2004 Document Requests and update relating to additional documents produced by clients (2.5); update custodians and search terms list accordingly (.6).
03/09/23	C. Bankler	5.5	4,537.50	Coordinate and prepare investigation topics and strategy, including documents and interviews needed, legal research required, and strategic analysis of potential claims (5.0); develop strategy with JW co-counsel during conference (.5).
03/09/23	V. Anaya	0.6	450.00	Correspond with D. Somaya regarding document requests.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/09/23	L. Ceckowski	5.3	2,994.50	Meeting with C. Bankler and D. Somaya regarding witness interviews with AP employees, including M. Neyrey, and discussion of status of independent investigation (2.0); follow up meeting with D. Somaya regarding action items (.3); identify gaps in document collection and preparation of requests for production to AEP and correspondence with D. Somaya regarding same (3.0).
03/09/23	D. Somaya	2.7	1,984.50	Conference and strategize with C. Bankler regarding investigation update after interviews and plan moving forward (2.0); strategize with L. Ceckowski regarding research and review of leases for Debtors (.2). Review and analyze leases with Pep Boys of Pep Boys stores (.5).
03/09/23	D. Somaya	1.5	1,102.50	Confer and strategize with V. Anaya and G. Graham regarding document collection for UCC (.2); review and analyze Notice of Rule 2004 filing and calendar pertinent deadlines (.2); Review and revise memo of the UCC's 2004 requests (1.0).
03/09/23	D. Somaya	1.5	1,102.50	Review and analyze Pep Boys store leases from Portage Point data room (.7); review and revise requests for production to AEP (.8).
03/09/23	L. Gonzalez	2.1	756.00	Review and analysis of client data set and assist D. Somaya with processing and preparation of data set for attorney review.
03/10/23	C. Bankler	6.3	5,197.50	Review and analysis of AP documents and information to support independent investigation (3.5); conference with UCC counsel and follow up regarding 2004 issues (.4); coordination of investigation strategy (.5); review and revise investigation notes (1.3); communications with M. Meghji (.6).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/10/23	L. Ceckowski	4.3	2,429.50	Revise requests for production to AEP and correspondence with D. Somaya regarding same (.2); research and analysis of Delaware and federal case law regarding fiduciary duties (1.5); review and analysis of written consents, distribution center leases, and distribution center locations (.2); correspondence with D. Somaya and C. Bankler regarding same (1.8).
03/10/23	D. Somaya	4.2	3,087.00	Upload responsive and relevant documents to the UCC dropbox (.4); review and revise memo regarding production (3.8).
03/10/23	D. Somaya	1.5	1,102.50	Prepare an update for independent director regarding internal investigation.
03/10/23	L. Gonzalez	2.5	900.00	Review and analysis of client data set for and assist D. Somaya with processing and preparation of data set for attorney review.
03/11/23	C. Bankler	2.5	2,062.50	Analysis of AEP, Pep Boys, and AP transactions and leases to support independent investigation (2.0); prepare strategic next steps in investigation (.5).
03/12/23	D. Somaya	0.8	588.00	Review, analyze, and prepare summary of next steps of investigation (.2); prepare memo of status of investigation for E. Pittman and H. Walsh (.6).
03/13/23	C. Bankler	0.9	742.50	Coordinate strategy and scope issues to support independent investigation.
03/13/23	L. Butler	0.1	47.50	Modify UCC dataroom administrative permissions.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/13/23	L. Ceckowski	11.2	6,328.00	Meeting with D. Somaya, E. Pittman, and H. Walsh to discuss action items for investigation and client document review (1.0); revise and implement comments from C. Bankler to requests for production to AEP (2.0); correspondence with D. Somaya regarding same (.5); review and analysis of requests for production from UCC to AEP (1.5); review and analysis of 76 written consents produced from client, and preparation of memorandum with timeline, notable points, and follow up items for investigation team (1.9); correspondence with D. Somaya and litigation support team regarding document review and production (.3).
03/13/23	E. Pittman	0.9	571.50	Confer with D. Somaya, L. Ceckowski, and H. Walsh regarding review of documents and background information for analysis of potential claims for investigation.
03/13/23	E. Pittman	2.6	1,651.00	Review relevant documents in preparation for investigation memo.
03/13/23	D. Somaya	5.8	4,263.00	Meet and strategize with E. Pittman, H. Walsh, and L. Ceckowski regarding investigation (1.0); analysis of store leases and Distribution center leases with summary (.5); finalize search terms for email analysis (1.0); review and prepare summary of UCC's rule 2004 requests to AEP entities in preparation for call (1.3); review and analyze emails from auto plus custodians (2.0).
03/13/23	H. Walsh	2.7	1,444.50	Conference regarding strategy for investigatory review and analysis of documents (.9); review of background materials including M. Neyrey declaration, investigation summaries, and UCC requests for production (1.5); review and analysis of emails to support investigation (.3).
03/13/23	M. Wilkins	2.2	858.00	Create searches and search term reports in workspace.
03/13/23	K. Gradney	0.1	25.00	Correspond with E Pittman regarding investigation memo.
03/14/23	C. Bankler	0.6	495.00	Analysis of documents and key issues to support independent investigation.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/14/23	E. Allison	2.3	1,598.50	Review of leases and preparation of comments regarding same per D. Somaya request.
03/14/23	L. Ceckowski	5.5	3,107.50	Review and analysis of 544 store leases and preparation of summary to investigation team regarding same (4.7); review and revise request for production to AEP Entities (.8).
03/14/23	E. Pittman	1.5	952.50	Review corporate structure and relationship between Auto Plus entities and related entities.
03/14/23	E. Pittman	1.8	1,143.00	Review documents and related analysis by D. Somaya regarding rent.
03/14/23	E. Pittman	1.7	1,079.50	Review documents and related analysis by L. Ceckowski regarding actions and consent taken by board of directors.
03/14/23	E. Pittman	0.9	571.50	Review distribution center leases and discuss same with H. Walsh.
03/14/23	E. Pittman	1.5	952.50	Prepare outline of history of Auto Plus and actions by parent for investigation memorandum.
03/14/23	E. Pittman	1.3	825.50	Review secondary sources for potential causes of action to research for investigation memorandum.
03/14/23	D. Somaya	6.9	5,071.50	Review E. Allison's analysis of store leases and distribution center leases (1.0); strategize with M. Wilkins regarding review of documents from email database (.9); review emails with search terms for SSA, TSA, and rent and prepare analysis regarding same (5.0).
03/14/23	H. Walsh	2.4	1,284.00	Review and analysis of emails concerning distribution centers to support investigation.
03/14/23	M. Wilkins	5.4	2,106.00	Process data documents for attorney review.
03/15/23	C. Bankler	1.2	990.00	Coordinate investigation strategy (.7); telephone conference with Pep Boys counsel (.5).
03/15/23	V. Anaya	0.8	600.00	Correspond with UCC regarding outstanding document requests (.1); coordinate internally regarding same (.5); correspond with corporate group regarding same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/15/23	L. Butler	1.9	902.50	Analyze and update dataroom documents regarding outstanding UCC requests for missing items.
03/15/23	L. Ceckowski	9.0	5,085.00	Conference with D. Somaya, E. Pittman, and H. Walsh regarding document review and action items (.7); revise requests for production to AEP Entities (.9); correspondence with D. Somaya regarding same (.2); Review and analysis of 544 store leases (2.0); preparation of summary to investigation team regarding same (1.5); review and analysis of 76 written consents produced from client (2.7); preparation of memorandum with timeline, notable points, and follow up items for investigation team (1.0).
03/15/23	E. Pittman	0.8	508.00	Confer with D. Somaya, H. Walsh, and L. Ceckowski regarding document review and issue analysis.
03/15/23	E. Pittman	2.6	1,651.00	Review lease agreements and related analysis from E. Allison.
03/15/23	E. Pittman	0.7	444.50	Confer with H. Walsh regarding timeline of distribution centers and related parties.
03/15/23	E. Pittman	1.2	762.00	Research duties owed to subsidiary by parent.
03/15/23	D. Somaya	7.2	5,292.00	Review and analyze emails with the SSA/TSA search terms (5.0); prepare summary regarding same (1.2); review H. Walsh email regarding DC leases and prepare response regarding same (.5); strategize with C. Bankler and J. Boland regarding UCC requests to AEP and Pep Boys (.5).
03/15/23	H. Walsh	2.7	1,444.50	Conference regarding strategy for investigatory review (.9); review and analysis of distribution center leases and related documents (1.8).
03/15/23	M. Wilkins	2.3	897.00	Process data filtering and exports.
03/16/23	L. Butler	0.3	142.50	Format UCC dataroom regarding newly added documents.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/16/23	L. Ceckowski	2.6	1,469.00	Review and analysis of communications and documents related to valuation and intercompany transfers and preparation of summary and potential witness list to investigation team regarding same.
03/16/23	E. Pittman	2.6	1,651.00	Research fiduciary duty case law between parent and subsidiary.
03/16/23	E. Pittman	1.1	698.50	Review fifth amended credit agreement.
03/16/23	D. Somaya	6.8	4,998.00	Prepare for and interview M. Crinnion regarding TSA and review documents accordingly (1.0); prepare for and interview C. Shannon and prepare notes after interview accordingly (2.5); prepare for and interview B. Elam and prepare notes after interview accordingly (2.5); coordinate with C. Cox, S. Shipman, and A. Hicks regarding interviews (.7).
03/16/23	H. Walsh	1.7	909.50	Review and analysis of emails concerning distribution center to support investigation.
03/16/23	M. Wilkins	2.3	897.00	Preparation of additional searches and exports to review workspace.
03/17/23	C. Bankler	1.8	1,485.00	Coordinate AutoPlus investigation document discovery, witness interviews, and client updates.
03/17/23	E. Pittman	2.8	1,778.00	Review documents and communications regarding parts suppliers.
03/17/23	E. Pittman	1.0	635.00	Confer with H. Walsh and D. Somaya regarding analysis of documents and interviews.
03/17/23	E. Pittman	1.6	1,016.00	Draft factual background portions of investigation memorandum.
03/17/23	D. Somaya	6.0	4,410.00	Interview with A. Hicks and prepare notes to send to team accordingly (2.0); review and revise requests for production to AEP and potential AEP interviewees (1.5); review and revise summary of status update to M. Meghji (.5); status update call with E. Pittman and H. Walsh (1.0); strategize with M. Wilkins regarding additional searches and transfer from review site to relativity for review (1.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/17/23	D. Somaya	1.4	1,029.00	Review and upload board consents and approvals to UCC data room in response to UCC Rule 2004 requests.
03/17/23	H. Walsh	3.4	1,819.00	Conference regarding strategy for investigatory review and analysis of documents pertaining to distribution centers and inventory issues (1.0); review and analysis of emails concerning distribution center and inventory categorization to support investigation (2.4).
03/17/23	M. Wilkins	2.5	975.00	Process additional ECA data exports.
03/19/23	H. Walsh	2.6	1,391.00	Review and analysis of emails and documents concerning distribution centers and inventory issues.
03/20/23	C. Bankler	3.5	2,887.50	Develop and coordinate strategy for independent investigation.
03/20/23	V. Anaya	0.2	150.00	Correspond with D. Somaya regarding 2004 requests.
03/20/23	L. Ceckowski	8.2	4,633.00	Conferences with investigation team meeting to discuss current issues and action items (3.8); review and analysis of email communications from Auto Plus custodians and preparation of summary regarding credit agreement and subsequent amendments (2.4); review interview notes and prepare interview questions for subsequent interviews (1.2); review and analysis of correspondence of identified documents related to inventory from H. Walsh (.8).
03/20/23	E. Pittman	1.3	825.50	Confer with D. Somaya, L. Ceckowski, and H. Walsh regarding review of documents regarding intercompany transfers and discuss upcoming interviews and topics.
03/20/23	E. Pittman	0.6	381.00	Review and analyze findings in forensic accounting memorandum.
03/20/23	E. Pittman	0.8	508.00	Confer with C. Bankler regarding circumstances surrounding asset transfers and key officer transitions of debtor.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/20/23	E. Pittman	0.4	254.00	Prepare additional search terms targeting potential communications regarding intercompany asset transfers.
03/20/23	E. Pittman	0.4	254.00	Review notes from D. Somaya regarding interview with C. Cox.
03/20/23	E. Pittman	0.7	444.50	Discuss timeline of distribution center and store leases with L. Ceckowski and H. Walsh.
03/20/23	E. Pittman	3.1	1,968.50	Draft investigation report.
03/20/23	D. Somaya	8.5	6,247.50	Prepare for and interview C. Cox, former CEO of AP and prepare notes accordingly (2.5); Prepare for and interview S. Shipman and prepare notes accordingly (2.5); Strategize with E. Pittman, H. Walsh, and L. Ceckowski regarding findings from interview, potential issues to close and open issues, and additional issues to focus on (2.0); strategize with C. Bankler regarding outstanding issues (.5); analyze additional interviews needed and send correspondence accordingly to schedule (.2); strategize with L. Ceckowski regarding proper conduct for interviews (.3); finalize requests for production to AEP and list of interviews and send correspondence (.5).
03/20/23	H. Walsh	4.1	2,193.50	Conference regarding strategy for investigation and document review (1.3); review and analysis of documents to support investigation (2.8).
03/21/23	C. Bankler	4.0	3,300.00	Legal analysis and coordination of independent investigation.
03/21/23	L. Ceckowski	10.0	5,650.00	Preparation for interview of witness regarding supply chain issues and inventory (1.5); interview and preparation of memorandum of interview notes to investigation team (1.6); Review and analysis of lease obligations under 212 owned store leases and 332 leased store leases (4.4); review and analysis of email communications from Auto Plus custodians (1.3); preparation of summary regarding credit agreement and subsequent amendments (1.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/21/23	E. Pittman	0.9	571.50	Review documents regarding credit agreements between Auto Plus and AEP and confer with L. Ceckowski regarding same.
03/21/23	E. Pittman	3.4	2,159.00	Review and analyze store leases and confer with L. Ceckowski regarding same.
03/21/23	E. Pittman	2.1	1,333.50	Review documents regarding investigation.
03/21/23	E. Pittman	0.8	508.00	Confer with D. Somaya and L. Ceckowski regarding document collection and review process.
03/21/23	D. Somaya	3.4	2,499.00	Prepare follow up questions and outline for C. Cox interview (1.5); call with counsel for former employee regarding interview (.4); strategize with L. Ceckowski, E. Pittman, and C. Bankler regarding lease issue (1.0); review responsive tagged documents for investigation (.5).
03/21/23	D. Somaya	4.5	3,307.50	Review documents for investigation for responsiveness to UCC's Rule 2004 requests (3.0); Prepare objections and responses to UCC's Rule 2004 requests (1.5).
03/21/23	H. Walsh	1.5	802.50	Review and analysis of documents to support investigation.
03/22/23	C. Bankler	2.2	1,815.00	Review and revise responses and objections to discovery requests (.4); analysis of further discovery required (.5); interview former AutoPlus employee to support independent investigation (.6); coordinate further interview strategy (.7).
03/22/23	L. Ceckowski	8.6	4,859.00	Preparation for witness interview (2.5); interview witness and preparation of notes memorandum regarding same (1.5); meeting with D. Somaya regarding witness interviews and action items (.8) meeting with E. Pittman and H. Walsh regarding document review (.4); review documents and communications related to Auto Plus financials (1.4); inventory and preparation of memorandum regarding same (2.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/22/23	E. Pittman	1.0	635.00	Confer with D. Somaya, L. Ceckowski, and H. Walsh regarding document review and interviews.
03/22/23	E. Pittman	0.5	317.50	Confer with M. Wilkins regarding document review and analysis.
03/22/23	E. Pittman	3.1	1,968.50	Review documents regarding inventory and confer with H. Walsh and L. Ceckowski regarding same.
03/22/23	E. Pittman	1.5	952.50	Draft memorandum of investigation findings and analysis.
03/22/23	D. Somaya	4.5	3,307.50	Prepare for and discuss follow up questions with C. Bankler and C. Cox (1.5); strategize with E. Pittman, C. Bankler, L. Ceckowski, and H. Walsh regarding same (1.5); prepare for and conduct interview with C. Cates (1.5).
03/22/23	D. Somaya	4.1	3,013.50	Review documents for potential production in response to UCC's Rule 2004 requests (1.5); Prepare objections and responses to UCC's Rule 2004 requests (2.5).
03/22/23	H. Walsh	2.8	1,498.00	Review and analysis of documents to support investigation.
03/22/23	M. Wilkins	1.8	702.00	Confer with team on additional filters and searches (.3); create inclusive searches and promote set of documents for review (1.5).
03/23/23	C. Bankler	0.7	577.50	Coordinate independent investigation.
03/23/23	L. Ceckowski	8.3	4,689.50	Prepare memorandum re Auto Plus financials and inventory (7.1); multiple conference with D. Somaya and E. Pittman re same (1.2).
03/23/23	E. Flynn Meraia	3.2	1,808.00	Correspond with JW, Portage teams re document requests (1.6); conference with same re production (.6); review documents (1.0).
03/23/23	E. Pittman	2.7	1,714.50	Review documents regarding inventory transfer.
03/23/23	E. Pittman	1.1	698.50	Review notes from interviews from investigation and confer with L. Ceckowski regarding same.
03/23/23	E. Pittman	1.9	1,206.50	Research liability theories and case law for investigation memorandum.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/23/23	E. Pittman	1.5	952.50	Draft factual background for investigation memorandum.
03/23/23	D. Somaya	4.0	2,940.00	Review documents for relevance in response to UCC's Rule 2004 requests (2.7); review and revise objections and responses to subpoena to portage point and prepare for production (1.3).
03/23/23	H. Walsh	4.8	2,568.00	Review and analysis of documents to support investigation.
03/24/23	C. Bankler	5.2	4,290.00	Prepare for and attend multiple conferences with UCC and Lenders' counsel (2.2); analysis and preparation of strategic direction for independent investigation (3.0).
03/24/23	L. Ceckowski	3.3	1,864.50	Review documents and communications related to Auto Plus financials and inventory (2.3); prepare memorandum regarding same (.8); correspondence with E. Pittman regarding same (.2).
03/24/23	E. Flynn Meraia	0.5	282.50	Correspond with JW team re document production.
03/24/23	E. Pittman	4.3	2,730.50	Draft investigation memorandum.
03/24/23	E. Pittman	1.3	825.50	Review supplier agreements (1.1); confer with L. Ceckowski and H. Walsh regarding same (.2).
03/24/23	D. Somaya	5.8	4,263.00	Finalize responsive emails to produce to UCC.
03/24/23	D. Somaya	0.5	367.50	Confer with Sidley Austin and UCC counsel regarding mediation.
03/24/23	H. Walsh	2.1	1,123.50	Review and analysis of documents to support investigation (1.7); conference regarding strategy for responses to UCC's discovery requests (.2); conference regarding case law for memorandum summarizing investigation (.2).
03/25/23	H. Walsh	1.1	588.50	Legal research regarding choice of law issues (.4); review and analysis of documents for production in response to requests from UCC (.7).
03/26/23	L. Ceckowski	1.2	678.00	Preparation of requests for production to Pep Boys entities.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/26/23	E. Pittman	3.8	2,413.00	Create chronology of key events and actions.
03/27/23	C. Bankler	3.3	2,722.50	Prepare and coordinate strategy and next steps for independent investigation.
03/27/23	L. Butler	0.4	190.00	Review of current landlord waivers for inclusion into UCC dataroom.
03/27/23	L. Ceckowski	5.8	3,277.00	Review of documents and communications from client and prepare witness interview outlines and correspondence with D. Somaya regarding same (4.8); revise requests for production to Pep Boys entities (1.0).
03/27/23	E. Pittman	4.1	2,603.50	Draft factual background for investigations memorandum.
03/27/23	D. Somaya	4.3	3,160.50	Review and revise requests for production to Pep Boys (1.0); strategize with C. Bankler, L. Cecowski, and H. Walsh (separately) relating to next steps in investigation (1.0); Prepare investigation update to M. Meghji (1.0); prepare presentation of investigation for M. Meghji (1.3).
03/27/23	H. Walsh	2.9	1,551.50	Review and analysis of documents to support investigation (2.7); conference regarding legal research needed for memo summarizing investigation (.2).
03/28/23	C. Bankler	4.5	3,712.50	Prepare for and conduct various meetings and communications with counsel for UCC, Pep Boys, and AEP regarding discovery and investigation (3.4); coordinate strategy for independent investigation (1.1).
03/28/23	L. Ceckowski	11.7	6,610.50	Preparation of several witness outlines and potential exhibits regarding separation of Auto Plus and Pep Boys, the credit agreement and amendments, the shared services agreement, and the leases for stores and distribution centers (10.2); multiple conferences with E. Pittman, D. Somaya, and H. Walsh regarding same (1.5).
03/28/23	E. Pittman	0.7	444.50	Confer with C. Bankler regarding investigation memorandum.
03/28/23	E. Pittman	4.7	2,984.50	Review interview notes and draft investigation memorandum.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/28/23	E. Pittman	0.8	508.00	Revise structure of investigation memorandum and consider additional areas for legal research.
03/28/23	E. Pittman	0.6	381.00	Confer with D. Somaya, L. Ceckowski, and H. Walsh regarding investigation status and updates.
03/28/23	D. Somaya	2.7	1,984.50	Prepare for and conduct interview with former auto plus executive and prepare notes for investigation accordingly (2.0); strategize with C. Bankler, L. Ceckowski, H. Walsh and E. Pittman regarding next steps in investigation (.7).
03/28/23	D. Somaya	5.2	3,822.00	Review and analyze documents for responsiveness and privilege in response to UCC's Rule 2004 requests and strategize with C. Bankler accordingly (4.0); conference with M. Ridulfo and B. Clarke regarding Rule 2004 deposition and requests (1.2).
03/28/23	H. Walsh	6.8	3,638.00	Review and analysis of documents pertaining to inventory issues to support investigation (2.5); conference regarding legal research needed to support summary of investigation (.5); conference regarding strategy for document production, document review for investigation, interview preparation, and mediation (.7); legal research for memorandum summarizing investigation (3.1).
03/29/23	C. Bankler	4.7	3,877.50	Communications with counsel regarding discovery and investigation (.7); analysis of documents and coordinate investigation and investigation report strategy (4.0).
03/29/23	L. Brown	2.7	2,119.50	Confer with D. Somaya regarding investigation (.4); review and analyze case file, including slide deck, declaration, agreements, consent to bankruptcy, and other items (2.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/29/23	L. Butler	1.4	665.00	Correspondence and meeting with B. Elam regarding PropertyWorks database and document production (.4); conference with L. Freeman and K. Woodward regarding same (.3); conference with B Riley, Portage, and company teams regarding outstanding real estate production workstreams (.7).
03/29/23	L. Ceckowski	7.8	4,407.00	Prepare several witness outlines and potential exhibits regarding separation of Auto Plus and Pep Boys, the credit agreement and amendments, the shared services agreement, and the leases for stores and distribution centers (6.2); multiple conferences with E. Pittman, D. Somaya, and H. Walsh regarding same (1.6).
03/29/23	E. Pittman	0.5	317.50	Confer with C. Bankler and H. Walsh regarding financial analysis.
03/29/23	E. Pittman	1.2	762.00	Review and revise chronology for investigation memorandum.
03/29/23	E. Pittman	1.5	952.50	Review financial statements for investigation.
03/29/23	E. Pittman	3.1	1,968.50	Draft legal analysis for investigation memorandum.
03/29/23	E. Pittman	0.6	381.00	Confer with S. Starr regarding research for investigation memorandum.
03/29/23	D. Somaya	3.3	2,425.50	Review draft production of emails and attachments to UCC (2.0); confer with M. Crinnion regarding meeting minutes and agendas (.2); Confer with W. Fulbright regarding intercompany payment documentation (.4); confer with B. Elam regarding leases and related documents workspace (.4); strategize with C. Bankler regarding production (.3).
03/29/23	D. Somaya	3.7	2,719.50	Review and analyze spreadsheets produced by Debtors (1.0); review documents and emails for production to UCC (2.0); confer with B. Clarke regarding same (.7).
03/29/23	S. Starr	6.5	3,087.50	Conduct legal research regarding piercing the corporate veil under Delaware law.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/29/23	H. Walsh	2.9	1,551.50	Review and analysis of documents in response to requests for production from UCC (1.0); legal research to support investigation (1.9).
03/29/23	L. Williams	6.8	3,842.00	Research potential causes of action for investigation memo (4.2); draft memorandum regarding same (2.6).
03/29/23	L. Gonzalez	1.0	360.00	Review and analysis of document production set and assist C. Bankler with processing and preparation of data set for attorney review.
03/30/23	C. Bankler	5.8	4,785.00	Analysis of AutoPlus financial documents to support independent investigation (3.0); prepare for and participate in meeting with AutoPlus representatives to discuss financials (1.3); coordinate investigation plan and report drafting (1.5).
03/30/23	L. Brown	3.4	2,669.00	Review additional documents in investigatory file in preparation to take depositions.
03/30/23	L. Ceckowski	10.0	5,650.00	Preparation of several witness outlines and potential exhibits regarding separation of Auto Plus and Pep Boys, the credit agreement and amendments, the shared services agreement, and the leases for stores and distribution centers (9.1); multiple conferences with E. Pittman, D. Somaya, and H. Walsh regarding same (.9).
03/30/23	E. Pittman	5.8	3,683.00	Draft investigation memorandum regarding Auto Plus financials.
03/30/23	E. Pittman	2.1	1,333.50	Research Delaware law regarding causes of action (1.8); confer with S. Starr regarding same (.3).
03/30/23	D. Somaya	7.4	5,439.00	Confer with W. Fulbright and M. Neyrey regarding financial spreadsheets (1.0); review documents and emails for production to UCC (3.3); review interview notes and prepare powerpoint presentation for M. Meghji. (3.3).
03/30/23	S. Starr	2.4	1,140.00	Conduct legal research regarding breach of fiduciary duty.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/30/23	H. Walsh	6.6	3,531.00	Review and analysis of internal documents for responsiveness to UCC's requests for production (5.0); legal research re good faith and fair dealing (1.2); conference regarding strategy for investigation and memorandum (.4).
03/30/23	K. Beam	4.4	1,562.00	Identify parties within Lexis public records to retrieve individual reports and further research public statements.
03/31/23	C. Bankler	1.1	907.50	Communications with counsel regarding document discovery and depositions issues.
03/31/23	L. Brown	3.2	2,512.00	Review additional documents to analyze AP related transactions (2.7); review corporate representative topics (.2); correspond with C. Bankler and D. Somaya regarding interviews and next steps (.3); discussion with M. Neyrey regarding corporate representative topics.
03/31/23	E. Pittman	5.9	3,746.50	Draft legal analysis of investigation memorandum.
03/31/23	E. Pittman	3.8	2,413.00	Review interview notes and documents regarding Auto Plus contracts (1.3); draft investigation memorandum regarding same (2.5).
03/31/23	D. Somaya	8.3	6,100.50	Conference with M. Neyrey regarding deposition (1.0); conduct interview of former officer (.5); strategize with L. Brown regarding Pep Boys (1.5); review, analyze, finalize production of emails and documents to UCC (4.0); prepare powerpoint presentation to M. Meghji (1.3).
03/31/23	S. Starr	3.5	1,662.50	Conduct legal research regarding breach of fiduciary duty (2.9); prepare correspondence to H. Walsh and E. Pittman regarding same (.6).
03/31/23	H. Walsh	5.0	2,675.00	Prepare summary for investigation memorandum.
03/31/23	L. Gonzalez	1.1	396.00	Process production set and prepare transmittal to opposing parties.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/31/23	L. Gonzalez	1.0	360.00	Review and analysis of Pep Boy's production set and assist D. Somaya with processing and preparation of data set into Relativity for attorney review and analysis.
03/31/23	L. Gonzalez	1.0	360.00	Review and analysis of AEP's production set and assist D. Somaya with processing and preparation of data set into Relativity for attorney review and analysis.
Total Asset Analysis and Recovery		598.2	\$ 385,620.50	

EXHIBIT F**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO LABOR AND EMPLOYMENT MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Employee Benefits/Pensions:</u>				
03/01/23	J. Staple	0.1	63.50	Review and respond to correspondence related to next steps regarding WARN Act counsel.
03/03/23	D. Holiday	0.8	520.00	Conference with AutoPlus team regarding employee wage and benefit exposure liability post-petition.
03/03/23	D. Holiday	2.3	1,495.00	Develop strategy to conduct a state-by-state analysis of employee wage and benefit exposure liability post-petition (.9); review of WARN summary and Auto Plus site locator (1.4).
03/03/23	J. Staple	0.2	127.00	Confer regarding employee locations and review of current liabilities, including PTO payout.
03/03/23	G. Barake	0.7	385.00	Call with client regarding information needed to assess liabilities.
03/06/23	G. Fiddler	0.1	76.50	Confer with J. Staple regarding WARN issues.
03/06/23	D. Holiday	1.2	780.00	Research to conduct state-by-state analysis of employee wage and benefit exposure liability for post-petition terminations.
03/06/23	J. Staple	0.1	63.50	Strategize with S. Fiddler regarding call with client on WARN Act and potential issues to note.
03/07/23	G. Fiddler	0.8	612.00	Prepare for conference with Portage Point Partners and APL regarding potential WARN related issues.
03/07/23	J. Staple	1.1	698.50	Plan and prepare for call with Auto Plus team and Portage Partners related to WARN Act issues (.5); attend call with Auto Plus team and Portage Partners related to WARN Act (.6).
03/13/23	D. Holiday	5.3	3,445.00	Conduct research for state-by-state analysis of PTO laws from Alabama to Georgia (4.9); update chart on Wage Liability for Post-Petition Terminations (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
03/13/23	D. Holiday	3.2	2,080.00	Conduct research for state-by-state analysis of PTO laws from Illinois to Massachusetts (2.9); update chart on Wage Liability for Post-Petition Terminations (.3).
03/15/23	D. Holiday	5.1	3,315.00	Conduct research for state-by-state analysis of PTO laws from Michigan to North Carolina (4.3); update chart on Wage Liability for Post-Petition Terminations (.8).
03/20/23	D. Holiday	3.9	2,535.00	Conduct research for state-by-state analysis of PTO laws from Ohio to Washington and Puerto Rico (3.4); update chart on Wage Liability for Post-Petition Terminations (.5).
03/21/23	D. Holiday	4.6	2,990.00	Conduct research for state-by-state analysis of PTO laws regarding penalties for non-compliance with laws or employment policies to update chart on Wage Liability for Post-Petition Terminations.
03/30/23	D. Holiday	0.8	520.00	Preliminary analysis of issue related to the handling of workers' compensation claims post-petition.
03/31/23	D. Holiday	2.8	1,820.00	Continue preliminary analysis of issue related to the handling of workers' compensation claims post-petition.
03/31/23	D. Holiday	0.8	520.00	Attend conference call with CorVel team re workers' compensation claims pre-and post-petition.
03/31/23	D. Holiday	1.2	780.00	Review issue related to payment of workers' compensation payments as administrative expenses.
Total Employee Benefits/Pensions		35.1	\$ 22,826.00	

EXHIBIT G

**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO REAL ESTATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Assumption/Rejection of Leases and Contracts:</u>				
03/21/23	T. Dunn	1.2	840.00	Call with Auto Plus, JW and Portage regarding status of lease issues and structure for amendments (.5); call with V. Anaya regarding status and revisions to term sheet issues (.3); review and analyze term sheet and script for comment (.4).
Total Assumption/Rejection of Leases and Contracts		1.2	\$ 840.00	

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

In re:)	
	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
)	

**NOTICE OF JACKSON WALKER LLP'S
THIRD MONTHLY FEE STATEMENT FOR COMPENSATION
OF SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD FROM APRIL 1, 2023 THROUGH APRIL 30, 2023**

Name of Applicant:	Jackson Walker LLP	
Applicant's Role in Case:	Counsel to the Debtors and Debtors in Possession	
Date Order of Employment Signed:	March 28, 2023 [Docket No. 273]	
	Beginning of Period:	End of Period
Time period covered by this Statement:	April 1, 2023	April 30, 2023
Summary of Total Fees and Expenses Requested		
Total fees requested in this Statement:	\$714,519.20 (80% of \$893,149.00)	
Total expenses requested in this Statement:	\$21,348.79	
Total fees and expenses requested in this Statement (exclusive of 20% Holdback):	\$735,867.99	
Total fees and expenses referenced in this Statement (inclusive of 20% Holdback):	\$914,497.79	
Summary of Attorney Fees Requested		
Total attorney fees requested in this Statement:	\$879,756.00	
Total actual attorney hours covered by this Statement:	1278.3	
Average hourly rate for attorneys:	\$688.22	

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

Summary of Paraprofessional Fees Requested	
Total paraprofessional fees requested in this Statement:	\$13,393.00
Total actual paraprofessional hours covered by this Statement:	47.0
Average hourly rate for paraprofessionals:	\$284.96

In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 264], each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 14 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 14-day period, the Debtor is authorized to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to §§ 327, 330, 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 Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Fee Procedures Order”) [Docket No. 264], Jackson Walker LLP (“JW”), as counsel to the Debtors and Debtors in Possession, hereby files its *Third Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors for the Period from April 1, 2023 Through April 30, 2023* (“Monthly Fee Statement”).

1. Pursuant to the Fee Procedures Order, JW seeks interim payment of \$714,519.20 (80% of \$893,149.00) as compensation for professional services rendered to the Debtors during the period from April 1, 2023 through April 30, 2023 (the “Fee Period); and reimbursement of actual and necessary expenses in the amount of \$21,348.79, for a total amount of \$735,867.99.

2. In support of the Monthly Fee Statement, JW submits a *Summary of Expenses for the Fee Period*, attached hereto as **Exhibit A**, a *Summary of Legal Fees by Category as Counsel for the Fee Period*, attached hereto as **Exhibit B**, a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Restructuring*, attached hereto as **Exhibit C**; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to General Corporate Matters*, attached hereto as

Exhibit D; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Investigations*, attached hereto as **Exhibit E**; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Labor and Employment Matters*, attached hereto as **Exhibit F**; a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Real Estate Matters*, attached hereto as **Exhibit G**; and a *Detailed Record of Fees as Counsel for the Fee Period Pertaining to Sale Matters*, attached hereto as **Exhibit H**.

3. Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within fourteen (14) days of service of the Monthly Fee Statement, serve via email to JW, and the following Application Recipients (as defined in the Fee Procedures Order), a written notice setting forth the precise nature of the objection and the amount at issue (the “Notice of Objection”) on or before 4:00 p.m. (prevailing Central Time) fourteen (14) days after service of this Monthly Fee Statement:

- i. the Debtors, 112 Townpark Drive NW, Suite 300, Kennesaw, Georgia 30144, Attn: Michael Neyrey;
- ii. Jackson Walker LLP, 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Veronica A. Polnick (vpolnick@jw.com), and Vienna Anaya (vanaya@jw.com);
- iii. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Jayson Ruff (Jayson.B.Ruff@usdoj.gov) and Andrew Jimenez (Andrew.Jimenez@usdoj.gov);
- iv. counsel for the Prepetition Lender, Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Stephen Hessler (shessler@sidley.com) and Anthony Grossi (agrossi@sidley.com);
- v. counsel for the Official Committee of Unsecured Creditors, Kane Russell Coleman Logan PC, 901 Maim Street, Suite 5200, Dallas, TX 75202, Attn: Joseph M. Coleman (jcoleman@krcl.com); John J. Kane (jkane@krcl.com); Kyle Woodard (kwoodard@krcl.com); and 5151 San Felipe, Suite 800, Houston, TX 77056 Attn: Michael P. Ridulfo (mridulfo@krcl.com); and
- vi. counsel to any statutory committee appointed in these cases.

4. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. JW reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Procedures Order.

Houston, Texas
Dated: August 22, 2023

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Vienna Anaya (TX Bar No. 24091225)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

Email: mcavanaugh@jw.com

Email: vpolnick@jw.com

Email: vanaya@jw.com

Email: emeraia@jw.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A**SUMMARY OF EXPENSES FOR THE FEE PERIOD**

EXPENSE	TOTAL
Airfare	\$3,762.65
Business Meals	\$242.53
Copying Expense	\$5.00
Hotel	\$10,968.71
LEXIS	\$74.98
Parking	\$48.00
Taxi	\$872.70
Travel Expense	\$886.80
In Flight Wi-fi	\$32.00
TX SOS	\$2,629.22
Veritext	\$1,826.20
TOTAL	\$21,348.79

EXHIBIT B**SUMMARY OF LEGAL FEES AND EXPENSES
BY CATEGORY FOR THE FEE PERIOD**

	DESCRIPTION	LEGAL FEES	EXPENSES	TOTAL
110	Case Administration	\$12,693.50		
115	Reporting	\$1,266.50		
120	Asset Analysis and Recovery	\$349,974.00		
130	Asset Disposition	\$61,544.50		
140	Relief from Stay and Adequate Protection	\$14,070.50		
150	Meetings and Communications with Creditors	\$3,408.50		
160	Fee/Employment Applications	\$6,408.50		
185	Assumption and Rejection of Leases and Contracts	\$142,430.50		
195	Non-Working Travel	\$9,862.50		
210	Business Operations	\$33,224.50		
220	Employee Benefits and Pensions	\$10,083.00		
230	Financing and Cash Collateral	\$29,979.00		
260	Corporate Governance and Board Matters	\$2,885.50		
310	Claims Administration and Objections	\$6,031.00		
320	Plan and Disclosure Statement	\$209,287.00		
	Totals	\$893,149.00	\$21,348.79	\$914,497.79

Total Fees for Fee Period	\$893,149.00
20% Fee Holdback for Fee Period	(\$178,629.80)
80% of Fees Amount for Fee Period	\$714,519.20
Expenses for Fee Period	\$21,348.79
TOTAL REQUEST	<u>\$735,867.99</u>

EXHIBIT C**DETAILED RECORD OF FEES FOR
THE FEE PERIOD PERTAINING TO RESTRUCTURING**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
04/04/23	M. Cavanaugh	1.3	1,358.50	Prepare for and attend coordination call with advisors and board.
04/04/23	V. Anaya	0.6	450.00	Attend internal WIP call (0.5); Coordinate removal motion issues internally (0.1).
04/04/23	E. Flynn Meraia	0.7	395.50	Telephone conference with V. Anaya re works in progress (.3); conference with V. Polnick re same (.4).
04/05/23	K. Peguero	0.2	165.00	Attend all hands call.
04/05/23	V. Anaya	0.5	375.00	All professionals' WIP call.
04/05/23	E. Flynn Meraia	0.7	395.50	Telephone conference with V. Anaya re works in progress (.2); telephone conference with advisors re case status (.5).
04/06/23	V. Anaya	0.6	450.00	Review and revise removal extension motion and prepare for filing.
04/06/23	E. Flynn Meraia	0.7	395.50	Revise works in progress tracker (.6); telephone conference with JW team re same (.1).
04/06/23	M. Lu	0.2	107.00	Telephone conference with JW team re works in progress.
04/07/23	M. Cavanaugh	1.3	1,358.50	Prepare for and attend A+ Advisor WIP.
04/07/23	V. Anaya	0.6	450.00	Attend internal JW WIP.
04/07/23	E. Flynn Meraia	0.9	508.50	Revise works in process list (.3); telephone conference with JW team re same (.6).
04/07/23	M. Lu	0.5	267.50	Telephone conference with JW team re works in progress.
04/11/23	C. Thompson	1.1	825.00	Review and analysis of performance bond and related information (.9); correspond with co-counsel regarding same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/11/23	E. Flynn Meraia	0.9	508.50	Telephone conference with V. Polnick re works in progress (.3); correspond with KCC re case website (.4); revise works in progress tracker (.2).
04/12/23	E. Flynn Meraia	0.6	339.00	Revise works in progress list (.3); telephone conference with advisors re case status (.2); correspond with V. Anaya re same (.1)
04/12/23	D. Trevino	0.1	24.00	Review the recently filed motion to extend removal deadline, calendar same.
04/13/23	V. Anaya	0.4	300.00	Attend internal WIP.
04/13/23	L. Butler	0.1	47.50	Attend WIP meeting.
04/13/23	C. Cameron	0.4	214.00	Attend JW internal WIP.
04/13/23	E. Flynn Meraia	0.8	452.00	Telephone conference with JW team re works in progress (.5); revise works in progress list (.3).
04/13/23	M. Lu	0.2	107.00	Telephone conference with JW team regarding works in progress.
04/18/23	E. Flynn Meraia	0.9	508.50	Revise works in progress tracker (.5); telephone conference with K&E re case status (.4).
04/20/23	V. Anaya	0.6	450.00	Coordinate outstanding case issues.
04/21/23	C. Cameron	0.6	321.00	Call with team to discuss work streams.
04/21/23	E. Flynn Meraia	1.2	678.00	Telephone conference with JW team re works in progress (.5); revise works in progress tracker (.7).
04/26/23	V. Anaya	0.7	525.00	Attend all professionals WIP call (.5); coordinate meeting re upcoming deadlines (.2).
04/26/23	E. Flynn Meraia	0.3	169.50	Telephone conference with advisors re case status.
04/27/23	E. Flynn Meraia	0.8	452.00	Revise works in progress tracker.
04/30/23	D. Trevino	0.4	96.00	Draft CNO for the removal motion.
Total Case Administration		18.9	\$ 12,693.50	

Reporting:

04/03/23	G. Graham	0.5	375.00	Review MORs for filing (.3); correspondence regarding same (.2).
----------	-----------	-----	--------	--

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/03/23	E. Flynn Meraia	0.3	169.50	Correspond with JW team, Portage re monthly operating reports.
04/04/23	D. Trevino	0.5	120.00	Edits to the MORs for January 2023 (.3); compile and prepare for filing (.2).
04/07/23	E. Flynn Meraia	0.2	113.00	Correspond with Portage re first day reporting.
04/11/23	E. Flynn Meraia	0.2	113.00	Correspond with Portage re first day reporting.
04/12/23	E. Flynn Meraia	0.4	226.00	Review first day reporting.
04/25/23	V. Anaya	0.2	150.00	Correspond with Portage team regarding UST fees.
Total Reporting		2.3	\$ 1,266.50	
<u>Relief from Stay/Adequate Protection Proceedings:</u>				
04/06/23	E. Flynn Meraia	2.0	1,130.00	Draft mediation motion (.8); draft mediation stipulation (.5); correspond with JW team re same (.4); revise stipulation re DIP milestones (.3).
04/10/23	E. Flynn Meraia	2.0	1,130.00	Review insurance policies (.6); telephone conference with L. Freeman re same (.1); correspond with local counsel re NY law (.3); telephone conference with J. Boland re insurance proceeds (.1); telephone conference with opposing counsel re lifting the stay (.1); research re lifting stay (.8).
04/14/23	E. Flynn Meraia	0.1	56.50	Correspond with lift stay claimant.
04/17/23	E. Flynn Meraia	2.4	1,356.00	Draft lift stay objection.
04/18/23	E. Flynn Meraia	6.1	3,446.50	Draft lift stay objection (4.8); research re same (1.3).
04/18/23	D. Trevino	0.4	96.00	Review and prepare for filing the Debtors' Objection to Jasmine Kemp's First Amended Motion for Relief from Stay to Proceed with Litigation (.1); coordinate service (.1); compile and circulate the insurance policy (.2).
04/19/23	C. Thompson	1.8	1,350.00	Review and revise draft response to motion to lift stay.
04/19/23	E. Flynn Meraia	2.5	1,412.50	Draft, revise lift stay objection (2.0); correspond with L. Freeman, C. Thompson re same (.5)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/20/23	C. Thompson	1.6	1,200.00	Correspond with team regarding insurance coverage issues and revisions to draft response to motion to lift stay.
04/20/23	C. Cameron	0.6	321.00	Call with C. Thompson to discuss Kemp lift stay objection (0.5); confer with E. Meraia regarding same (0.1).
04/20/23	E. Flynn Meraia	3.1	1,751.50	Draft, revise lift stay objection (2.5); correspond with L. Freeman, JW team re same (.6).
04/25/23	E. Flynn Meraia	0.3	169.50	Revise W/E list for lift stay hearing.
04/25/23	D. Trevino	0.6	144.00	Draft witness and exhibit list for the 4/27/2023 lift stay hearing (.3) Compile and prepare for filing (.2) Coordinate service to opposing counsel (.1)
04/26/23	E. Flynn Meraia	0.3	169.50	Conference with Kemp counsel re lift stay hearing (.1); correspond re same (.2).
04/26/23	D. Trevino	0.1	24.00	Calculate and docket related deadlines to reset of hearing on Kemp lift stay.
04/27/23	E. Flynn Meraia	0.3	169.50	Revise notice of continued hearing re lift stay (.2); correspond with L. Freeman re same (.1).
04/27/23	D. Trevino	0.6	144.00	Draft notice of continued hearing on the Kemp Motion for Relief (.4) Compile and prepare for filing (.1) Coordinate service (.1).
Total Relief from Stay/Adequate Protection Proceedings		24.8	\$ 14,070.50	

Meetings of and Communications with Creditors:

04/05/23	V. Anaya	1.1	825.00	Prepare for 341 meeting.
04/05/23	E. Flynn Meraia	0.5	282.50	Telephone conference with Company, advisors re 341 meeting.
04/05/23	E. Flynn Meraia	0.7	395.50	Telephone conference with creditors re case inquiries.
04/06/23	V. Anaya	1.1	825.00	Attend 341 meeting.
04/06/23	E. Flynn Meraia	1.4	791.00	Attend 341 meeting (.9); revise notes re same (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/07/23	D. Trevino	0.4	96.00	Coordinate the transcription of the 341 audio.
04/10/23	D. Trevino	0.1	24.00	Correspond with team re transcript from 341 meeting.
04/28/23	E. Flynn Meraia	0.3	169.50	Conference with creditor re case inquiries.
Total Meetings of and Communications with Creditors		5.6	\$ 3,408.50	
<u>Fee/Employment Applications:</u>				
04/03/23	K. Gradney	1.0	250.00	Update Jackson Walker first monthly fee statement.
04/04/23	V. Anaya	1.1	825.00	Review and revise Portage's second fee statement (0.2); Review and revise B. Riley retention application (0.9).
04/04/23	E. Flynn Meraia	3.0	1,695.00	Draft, revise B. Riley application (1.8); research re 363(b) retention (.5); correspond with JW team re retention (.5); correspond with B. Riley re retention (.2).
04/04/23	D. Trevino	0.2	48.00	Review and prepare for filing the Triple P RTS, LLC's Second Monthly Fee Statement (.1); coordinate service (.1).
04/05/23	V. Anaya	0.4	300.00	Review and revise B. Riley retention application.
04/05/23	E. Flynn Meraia	1.3	734.50	Revise B. Riley retention application (1.0); correspond with B. Riley, Company re same (.3)
04/05/23	D. Trevino	0.2	48.00	Compile and prepare for filing the application to retain B. Riley (.1); coordinate service (.1).
04/10/23	E. Flynn Meraia	0.3	169.50	Correspond with UST, JW team re BRRE retention order.
04/10/23	D. Trevino	0.6	144.00	Draft CNO for the B. Riley retention application (.5); compile and prepare for filing (.1).
04/11/23	E. Flynn Meraia	0.1	56.50	Correspond with BRRE re retention order.
04/18/23	K. Gradney	0.4	100.00	Update February fee statement.
04/19/23	K. Gradney	0.8	200.00	Update Jackson Walker first fee statement.
04/20/23	K. Gradney	0.5	125.00	Update JW first fee statement.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/25/23	E. Flynn Meraia	2.0	1,130.00	Review fee statement re confidentiality and privilege.
04/26/23	K. Gradney	0.7	175.00	Update Jackson Walker first fee statement.
04/27/23	E. Flynn Meraia	0.2	113.00	Revise CNO re B. Riley retention application.
04/27/23	K. Gradney	0.7	175.00	Revise Jackson Walker first fee statement.
04/27/23	D. Trevino	0.5	120.00	Draft CNO to B. Riley retention application (.4) Communicate with team regarding same (.1).
Total Fee/Employment Applications		14.0	\$ 6,408.50	

Assumption/Rejection of Leases and Contracts:

04/04/23	V. Anaya	2.1	1,575.00	Call with Lenola landlord (0.3); Correspond with Lincoln regarding outstanding lease issues (0.1); Continue preparing initial cure notice (1.2); Correspond with Portage team regarding contracts issues (0.5).
04/05/23	V. Anaya	2.7	2,025.00	Correspond internally regarding contract assumption issues (0.1); Prepare cure issues (1.0); Review issues related to termination of lease (0.1); Correspond with landlord (0.1); Real estate call with all professionals (0.8); Review and revise cure notice (0.6).
04/05/23	D. Nguyen	1.0	535.00	Review and analyze deal term sheets for leases (.4); draft deal term tracker for leases (.5); correspond with V. Anaya regarding same (.1).
04/05/23	D. Nguyen	0.2	107.00	Revise drafted Tracker for Deal Term Sheets Submitted to incorporate information from client (.1); correspond with V. Anaya regarding the same (.1).
04/06/23	D. Nguyen	1.8	963.00	Review and analyze Assumption and Assignment Procedures (.5); coordinate preparation of assumption and assignment of leases (.5); correspond with client regarding request for data on unexpired leases (.6); correspond with V. Anaya regarding the same (.2).
04/07/23	V. Anaya	0.6	450.00	Review and revise initial cure notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/07/23	D. Nguyen	0.6	321.00	Review additional term sheets for leases provided by C. Draper (.1); revise drafted Deal Term tracker to incorporate information regarding the same (.4); correspond with V. Anaya regarding the same (.1).
04/10/23	V. Anaya	2.7	2,025.00	Begin preparing initial cure (1.4); Call with Portage team regarding same (0.5); draft Lenola stipulation (0.4); Coordinate service of notices for cure list (0.4).
04/10/23	C. Cameron	3.1	1,658.50	Review Transition Services Agreements and other intercompany agreements (2.1); draft chart summarizing key terms (1.0).
04/10/23	D. Nguyen	0.2	107.00	Revise Initial Cure List to reflect changes to deals listed in the No Deal Possible information (.1); correspond with V. Anaya regarding the same (.1).
04/11/23	V. Anaya	8.7	6,525.00	Coordinate outstanding executory contract issues (1.0); Review and revise initial cure notice (4.9); Call with B. Riley regarding lease amendments (0.5); Review lease amendments (0.7); Coordinate service of cure notice (0.8); Review and revise PA lease termination (0.8).
04/11/23	C. Cameron	4.6	2,461.00	Review and provide summary of agreements referenced in Transition Services Agreement and other intracompany agreements.
04/11/23	D. Nguyen	0.6	321.00	Review and analyze drafted First Initial Cure Notice (.5); correspond with V. Anaya regarding same (.1).
04/11/23	D. Nguyen	0.1	53.50	Review and analyze correspondence regarding First Initial Cure Notice.
04/11/23	K. Gradney	0.2	50.00	Prepare for filing and service initial notice for executory contracts and unexpired leases subject to possible assumption and assignment.
04/12/23	V. Anaya	4.9	3,675.00	Coordinate initial cure notice responses (3.4); Review and revise form amendment (0.8); Call with B. Riley on lease amendment updates (0.3); Call with Esperanza landlord (0.2); Call with J. Coleman on lease issues (0.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/12/23	D. Nguyen	0.2	107.00	Review correspondence regarding contact information for landlords of unexpired leases in assignment and assumption schedules.
04/12/23	D. Nguyen	0.3	160.50	Revise drafted Tracker for Deal Term Sheets Submitted additions from 4.12 (.2); correspond with V. Anaya regarding same (.1).
04/12/23	D. Trevino	0.7	168.00	Process lease export documents for review.
04/13/23	D. Trevino	0.9	216.00	Prepare 9019 motion re Nueva Esperanza agreement.
04/14/23	V. Anaya	1.4	1,050.00	Correspond with all professionals regarding lease and executory contract issues (0.4); Review and revise Lenola stipulation (0.4); coordinate lease amendment issues (0.3); Correspond with B. Elam regarding CAM reconciliation issues (0.3).
04/14/23	D. Nguyen	0.1	53.50	Correspond with V. Anaya regarding Landlord for Cornwell Property.
04/17/23	V. Anaya	0.4	300.00	Coordinate outstanding cure issues.
04/17/23	D. Nguyen	0.1	53.50	Correspond with V. Anaya regarding tracker for First Initial Notice of Cure.
04/17/23	D. Nguyen	0.1	53.50	Correspond with V. Anaya and M. Salinas regarding Cornwell Properties landlord correspondence regarding filed First Initial Notice to Cure.
04/18/23	V. Anaya	2.0	1,500.00	Call with landlord in auto plus regarding lease termination (0.5); Correspond with the company regarding future lease rejections (0.5); Coordinate rejection motions related to same (1.0).
04/18/23	V. Anaya	0.3	225.00	Correspond with various parties regarding initial cure notice.
04/18/23	D. Nguyen	0.1	53.50	Telephone conference with C. Capili regarding lease.
04/18/23	D. Nguyen	0.4	214.00	Draft tracker for responses to First Initial Cure Notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/18/23	D. Nguyen	0.1	53.50	Correspond with V. Anaya regarding tracker for First Initial Cure Notice.
04/19/23	V. Anaya	0.5	375.00	Call with B. Riley regarding lease issues.
04/19/23	D. Nguyen	0.6	321.00	Review and analyze term sheets.
04/19/23	D. Nguyen	0.2	107.00	Revise drafted Deal Term Tracker for leases to incorporate additional Term Sheets.
04/19/23	D. Nguyen	0.1	53.50	Update tracker for First Initial Cure Notice to incorporate communications from Getty Properties Corp.
04/20/23	V. Anaya	0.3	225.00	Coordinate lease amendment process with T. Dunn.
04/21/23	D. Nguyen	0.1	53.50	Correspond with V. Anaya regarding Objection to First Initial Notice to Cure.
04/21/23	D. Nguyen	0.1	53.50	Review correspondence from landlord representative regarding response to First Initial Notice Cure.
04/21/23	D. Nguyen	0.3	160.50	Analyze responses to First Initial Cure Notice for Getty Properties Landlord (.1); revise tracker to reflect summary of same (.2).
04/21/23	D. Nguyen	0.3	160.50	Review and analyze filed Objection to First Initial Notice to Cure from National Realty & Development Corp (.1); revise drafted tracker regarding the same (.2).
04/21/23	D. Nguyen	0.8	428.00	Review and revise drafted Second Omnibus Rejection Motion (.7); correspond with V. Anaya regarding same (.1).
04/21/23	D. Trevino	0.4	96.00	Prepare second omnibus rejection motion.
04/23/23	V. Anaya	1.3	975.00	Correspond with C. Cameron regarding executory contract cure issues (1.2); Draft and revise CNO for rejection motion (0.1).
04/23/23	K. Gradney	0.2	50.00	Prepare certificate of no objection regarding first omnibus motion to reject unexpired leases of non-residential property.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/24/23	V. Anaya	2.3	1,725.00	Coordinate outstanding cure issues (0.5); Prepare CNO for first omnibus lease rejection motion (0.2); Various calls with landlords regarding cure (0.7); Coordinate cure issues with W. Farmer and D. Nguyen (0.7); Coordinate lease termination issues (0.2).
04/24/23	C. Cameron	3.3	1,765.50	Review universal list of contracts to determine which are executory.
04/24/23	W. Farmer	2.0	1,070.00	Confer with JW Team regarding lease/executory contracts curing (0.5) ; update tracker schedule of initial cure notice responses (1.2) ; prepare action items list (0.3).
04/24/23	D. Nguyen	0.3	160.50	Review landlord correspondence regarding First Initial Notice to Cure (.1); revise drafted tracker to incorporate (.2).
04/24/23	D. Nguyen	0.5	267.50	Review and revise drafted tracker for responses to First Initial Cure Notice (.4); correspond with W. Farmer regarding same (.1).
04/24/23	D. Nguyen	0.9	481.50	Conference with W. Farmer and V. Anaya to discuss outstanding cure diligence.
04/24/23	D. Nguyen	0.2	107.00	Review and analyze additional correspondence regarding First Initial Notice to Cure (.1); revise drafted response tracker regarding same (.1).
04/24/23	D. Nguyen	1.0	535.00	Review and analyze response tracker and revise for action items (.8); correspond with W. Farmer regarding same (.2).
04/24/23	D. Trevino	0.2	48.00	Compile and prepare for filing the CNO for the first omnibus rejection motion.
04/25/23	G. Graham	0.2	150.00	Review Oracle objection to assumption/assignment.
04/25/23	V. Anaya	4.0	3,000.00	Coordinate cure responses (0.7); Review cure issues (2.0); Correspond with T. Dunn regarding lease process and amendments (0.6); Coordinate Nueva Esparza lease termination offer (0.6); Coordinate outstanding Lenola issues (0.1).
04/25/23	C. Cameron	1.4	749.00	Review list of Company's contracts re assumption.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/25/23	W. Farmer	2.0	1,070.00	Update tracker for responses to first initial cure (1.9); correspond with creditor for referenced contracts and related cure amounts (0.1).
04/25/23	D. Nguyen	0.6	321.00	Review and analyze additional Term Sheets from V. Anaya (.1); revise tracker regarding same (.4); correspond with V. Anaya and W. Farmer regarding same (.1).
04/25/23	D. Nguyen	0.8	428.00	Review, analyze and revise deal term tracker to incorporate information and notes regarding leases (.7); correspond with V. Anaya and W. Farmer regarding same (.1).
04/25/23	D. Nguyen	0.1	53.50	Correspond with W. Farmer regarding First Initial Cure Notice.
04/26/23	V. Anaya	6.3	4,725.00	Call with Portage regarding contract issues (1.3); Call with Bank of America regarding same (0.5); Review, analyze executory contract issues (0.3); Coordinate cure responses with W. Farmer and D. Nguyen and replies to same (1.5); Call with B. Riley regarding amendments (0.5); Coordinate preparation of supplemental cure list (2.2).
04/26/23	C. Cameron	2.3	1,230.50	Review list of Company's contracts re assumption (0.5); conference with C. Zakhem and V. Anaya re same (1.8).
04/26/23	W. Farmer	2.5	1,337.50	Correspond with JW team re objections to cure (.6) ; update tracker re same (.4) prepare action items list re cure objections (.6) ; prepare diligence list for Portage team re same (0.9).
04/26/23	D. Nguyen	1.0	535.00	Review and analyze outstanding informal responses to First Initial Cure Notice, related extensions (.6); revise summary regarding the same (.4).
04/26/23	D. Nguyen	1.4	749.00	Conference with W. Farmer and V. Anaya to discuss objections and outstanding matters related to First Initial Cure Notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/26/23	D. Nguyen	1.1	588.50	Analyze Objections filed relating to First Initial Cure Notice (.2); revise draft summaries regarding responses to First Initial Cure Notice (.8); correspond with W. Farmer and V. Anaya regarding same (.1).
04/26/23	D. Nguyen	0.3	160.50	Review and analyze responses and objections to cure notice.
04/26/23	D. Nguyen	0.1	53.50	Correspond with W. Farmer and V. Anaya regarding extensions for certain responses to First Initial Cure Notice.
04/26/23	D. Trevino	0.3	72.00	Compile objections to Cure Notice.
04/26/23	D. Trevino	0.3	72.00	Compile and circulate leases from client.
04/27/23	V. Anaya	6.2	4,650.00	Address issues related to leases and executory contracts.
04/27/23	V. Anaya	0.6	450.00	Review and revise lease extension motion.
04/27/23	W. Farmer	0.4	214.00	Update diligence to Portage regarding initial cure amounts.
04/27/23	D. Nguyen	0.1	53.50	Correspond with various parties re extension of response deadline for First Initial Cure Notice.
04/28/23	V. Anaya	6.5	4,875.00	Prepare second omnibus rejection motion (1.5); Review issues related to lease assumption (4.4); Correspond with Portage team regarding supplemental cure issues (0.6).
04/28/23	C. Cameron	3.2	1,712.00	Prepare draft list of assumable contracts for review by company.
04/28/23	W. Farmer	1.8	963.00	Review and revise second omnibus lease rejection motion (1.6) ; Call with Cornwell respondent (.2).
04/28/23	D. Nguyen	0.3	160.50	Call will D. Cocke with landlord regarding lease in First Initial Notice to Cure.
04/28/23	D. Nguyen	0.1	53.50	Correspond with V. Anaya regarding Eternitech lease.
04/28/23	D. Nguyen	0.2	107.00	Communications with landlord representative.
04/28/23	D. Nguyen	0.1	53.50	Correspond with landlord representative regarding terms for assignment.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/28/23	K. Gradney	0.2	50.00	Prepare for filing and service second omnibus motion to reject unexpired non-residential leases.
04/29/23	V. Anaya	0.2	150.00	Review issues related to lease cure.
Total Assumption/Rejection of Leases and Contracts		101.7	\$ 65,065.50	
<u>Non-Working Travel:</u>				
04/17/23	V. Anaya	3.0	2,250.00	Travel time to New York for mediation.
04/19/23	K. Peguero	6.5	5,362.50	Return travel to Houston from mediation.
04/20/23	V. Anaya	3.0	2,250.00	Return travel from mediation.
Total Non-Working Travel		12.5	\$ 9,862.50	
<u>Business Operations:</u>				
04/03/23	V. Polnick	4.5	3,375.00	Review and manage workstreams (1.0); correspond other Debtor representative teams re same (.7); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.8).
04/03/23	E. Flynn Meraia	0.6	339.00	Correspond with Portage re OCPs (.3); correspond with Company re trade agreement (.3).
04/04/23	V. Polnick	8.5	6,375.00	Review and manage workstreams (3.0); correspond other Debtor representative teams re same (2.0); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (3.5).
04/04/23	E. Flynn Meraia	0.6	339.00	Draft certificate of counsel re OCP motion (.2); conference with UCC re same (.1); correspond with JW team re same (.3).
04/05/23	R. Chaikin	0.1	81.50	Confer with E. Meraia re contract amendment.
04/05/23	V. Polnick	5.5	4,125.00	Review and manage workstreams (2.0); correspond other Debtor representative teams re same (1.5); prepare for and attend telephone conferences with professional teams re works in process and priority workstreams (2.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/05/23	V. Anaya	0.7	525.00	Correspond with counsel to Pep Boys regarding outstanding payments (0.4); Coordinate cash management order mechanisms with company (0.3).
04/05/23	E. Flynn Meraia	1.9	1,073.50	Telephone conference with Portage, JW team re company payments (.3); review CorVel contract (.5); correspond with JW team re same (.3); correspond with JW, Portage teams re OCPs (.4); revise OCP order (.4).
04/06/23	E. Flynn Meraia	1.7	960.50	Telephone conference with vendors re case status (.7); correspond with Portage re same (.1); correspond with UST, JW team re OCP order (.4); correspond with L. Freeman, JW team re insurance issues (.5).
04/06/23	D. Trevino	0.2	48.00	Compile and prepare for filing the OCP order.
04/07/23	V. Anaya	0.2	150.00	Call with Company regarding outstanding cash management coordination issues.
04/11/23	E. Flynn Meraia	1.9	1,073.50	Telephone conference with OCP re declaration (.2); draft OCP correspondence re OCP declarations (.4); draft OCP tracker (.4); review declaration (.2); correspond with KPMG re declaration (.1); correspond with C. Thompson re insurance policies (.2); correspond with C. Cameron re vendors work stream (.4).
04/11/23	D. Trevino	0.2	48.00	Review and prepare for filing the OCP dec of KPMG (.1); coordinate service (.1)
04/12/23	V. Polnick	0.5	375.00	Discuss CorVel contract internally.
04/12/23	V. Anaya	0.5	375.00	Review vendors report and prepare for service (0.2); Prepare 9019 (0.3).
04/12/23	C. Cameron	0.7	374.50	Confer with team regarding CorVel amendment (0.1); revise draft of CorVel amendment (0.6).
04/12/23	E. Flynn Meraia	1.0	565.00	Correspond with Portage, Company re OCPs (.3); revise OCP tracker (.2); correspond with JW team re vendor contract (.5).
04/13/23	V. Polnick	2.5	1,875.00	Managed various workstreams (2.0); discussed vendor matters (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/13/23	C. Thompson	0.2	150.00	Conference with co-counsel regarding redactions to insurance policies for disclosure.
04/13/23	V. Anaya	0.4	300.00	Correspond with company regarding payments to certain vendors (0.2); review and revise certain agreements (0.2).
04/13/23	C. Cameron	0.5	267.50	Call with vendor.
04/13/23	E. Flynn Meraia	1.1	621.50	Telephone conference with vendor (.3); telephone conference with C. Thompson re insurance (.3); review insurance policies (.5).
04/14/23	V. Polnick	1.0	750.00	Coordinate bank account opening.
04/14/23	E. Flynn Meraia	1.1	621.50	Review insurance policies (.6); correspond with Company re same(.2); correspond with Portage re vendors (.3).
04/18/23	G. Graham	0.4	300.00	Correspondence regarding bank account.
04/18/23	C. Thompson	0.3	225.00	Email correspondence with co-counsel regarding applicable auto policy and terms.
04/18/23	E. Flynn Meraia	1.4	791.00	Correspond with OCPs (.4); correspond with Portage, JW team re insurance (.6); correspond with vendors (.2); correspond with Sidley re same (.2).
04/18/23	D. Trevino	0.2	48.00	Review and prepare for filing the Declaration of Disinterestedness of Thompson Hine LLP (.1); coordinate service (.1).
04/19/23	E. Flynn Meraia	0.7	395.50	Correspond with OCPs re declaration (.3); correspond with CorVel re same (.2); review OCP declaration (.2).
04/20/23	V. Anaya	0.1	75.00	Correspond with M. Crinnion regarding non-debtor default.
04/20/23	E. Flynn Meraia	1.6	904.00	Correspond with insurance claimant counsel re insurance policies (.2); conference and correspond with JW team re same (.4); review same (1.0)
04/20/23	D. Trevino	0.6	144.00	Communicate with E. Meraia regarding insurance policy and redactions (.3); compile objection and prepare for filing (.2); coordinate service (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/23/23	C. Cameron	0.5	267.50	Call with V Anaya re vendor contracts.
04/24/23	C. Thompson	0.2	150.00	Telephone conference with L. Freeman regarding insurance coverage issues for claim evaluation.
04/24/23	E. Flynn Meraia	0.5	282.50	Correspond with OCPs re declaration (.2); correspond with Portage re vendor payments (.3).
04/24/23	D. Trevino	0.1	24.00	Communicate with vendor.
04/25/23	E. Flynn Meraia	0.7	395.50	Telephone conference with OCP re retention (.3); correspond with vendor re case inquiries (.2); correspond with Portage re same (.2).
04/26/23	L. Butler	2.5	1,187.50	Call with G. Machin regarding POC form and payment to the Debtors (.4); review and redact insurance policy (2.1).
04/26/23	E. Flynn Meraia	4.1	2,316.50	Correspond with B. Butler re insurance policies (.2); correspond with Portage re vendors (.8); correspond with vendors re case inquiries (1.7); correspond with OCPs re retention (.4); correspond with Company re OCPs (.3); draft OCP notice (.3); correspond with claimant re insurance policies (.4).
04/26/23	D. Trevino	0.5	120.00	Initial draft of motion to extend 365(d) deadline.
04/27/23	E. Flynn Meraia	0.5	282.50	Correspond with OCPs re retention.
04/27/23	D. Trevino	0.2	48.00	Review and prepare for filing the Declaration of Disinterestedness of Gibson, McAskill & Crosby, LLP (.1) Coordinate service (.1)
Total Business Operations		51.2	\$ 32,744.50	
<u>Employee Benefits/Pensions:</u>				
04/05/23	E. Flynn Meraia	0.3	169.50	Correspond with JW team re workers compensation.
04/17/23	G. Graham	2.1	1,575.00	Correspondence regarding WARN Act notices (.4); correspondence regarding severance (.7); review statute and case law regarding same (1).
04/18/23	G. Graham	0.8	600.00	Call regarding WARN act issues (.2); correspondence regarding same (.6).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/27/23	G. Graham	0.8	600.00	Multiple correspondence regarding WARN issues.
04/27/23	G. Hawkins	6.8	3,230.00	Research case law regarding severance under the New Jersey WARN Act.
Total Employee Benefits/Pensions		10.8	\$ 6,174.50	
<u>Financing/Cash Collections:</u>				
04/03/23	K. Peguero	0.5	412.50	Correspond with C. Bacon regarding waiver request and follow up diligence.
04/04/23	V. Anaya	0.4	300.00	Coordinate time estimates in accordance with budgeting (.2); correspond with company regarding payment questions (.2).
04/04/23	V. Argeroplos	0.6	417.00	Prepare fee estimate for compliance with DIP order obligations.
04/05/23	K. Peguero	2.2	1,815.00	Review status of DIP hearing (.2); review taxing authority objections (.4); revise Final DIP Order (.3); correspondence to E. Hahn regarding DIP objection (.3); correspondence to E. Hyder regarding DIP objection (.3); draft waiver request (.7)
04/06/23	K. Peguero	0.2	165.00	Follow up with JW team regarding waiver request.
04/10/23	J. McDonough	0.3	262.50	Review emails relating to DACA's (.2); conference with G. Girling (.1).
04/11/23	V. Argeroplos	0.5	347.50	Prepare fee estimate for compliance with DIP order obligations.
04/11/23	K. Gradney	0.2	50.00	Prepare fee estimate pursuant to DIP reporting obligations.
04/13/23	K. Peguero	0.4	330.00	Correspondence to E. Hyder regarding DIP objection (.1); correspondence to J. Garbey regarding comments to Final DIP Order (.3).
04/17/23	V. Anaya	0.2	150.00	Coordinate netting issues with Pep Boys.
04/20/23	J. McDonough	0.2	175.00	Review email regarding new closing schedule for DIP facility and required action items.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/21/23	J. McDonough	0.8	700.00	Review and analysis of revised draft of DIP Credit Application (.3); participate in all hands call regarding DIP closing matters and deliverables and diligence review (.3); review and respond to related emails (.2).
04/23/23	K. Peguero	0.4	330.00	Attend WIP call re DIP.
04/24/23	J. McDonough	0.8	700.00	Prepare revised draft of DIP documents (.7); review and respond to related emails (.1)
04/24/23	K. Peguero	2.4	1,980.00	Attend DIP Credit Agreement call with A. Cavazos and G. Girling (.5); review credit agreement (1.9).
04/24/23	C. Cameron	1.2	642.00	Call with finance team to discuss DIP credit agreement (0.5); review contracts for DIP credit agreement (0.7).
04/25/23	C. Cameron	0.2	107.00	Call with G. Girling to discuss DIP credit agreement and related transactions documents.
04/25/23	D. Trevino	0.6	144.00	Communicate with team regarding the final hearing on DIP motion, calendar dates (.2) Draft notice of reset date (.4).
04/26/23	J. McDonough	0.4	350.00	Review and analysis of comments to DIP documents and deliverables.
04/26/23	K. Peguero	0.9	742.50	Review and comment on DIP Milestones.
04/26/23	V. Argeroplos	0.6	417.00	Prepare fee estimate for compliance with cash collateral obligations.
04/26/23	C. Cameron	0.3	160.50	Call with G. Girling to discuss credit agreement and security agreement closing procedures (0.2); confer with team regarding same (0.1).
04/26/23	D. Trevino	0.2	48.00	Review and prepare for filing the notice of reset of DIP motion (.1); coordinate service (.1).
04/27/23	J. McDonough	0.6	525.00	Review revised drafts of SA and pledge (.3); review and respond to related emails and comments (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/27/23	K. Peguero	1.7	1,402.50	Confer with JW team regarding DIP milestones (.8); correspondence to E. Hyder regarding Sidley comments (.5); correspondence to G. Girling regarding DIP Credit Agreement event of default (.4).
04/27/23	E. Flynn Meraia	0.7	395.50	Revise final DIP order (.5); correspond with K. Peguero, L. Freeman re same (.2).
04/28/23	E. Flynn Meraia	0.5	282.50	Correspond with JW team, Sidley re DIP comments.
04/28/23	D. Trevino	0.6	144.00	Draft witness and exhibit for the 5/2/23 final DIP hearing.
04/29/23	K. Peguero	1.3	1,072.50	Review DIP Lender comments to Final DIP Order (.4); coordinate with E. Meraia regarding same (.1); revise Final DIP Order (.8)
04/30/23	J. McDonough	0.2	175.00	Review email from Sidley regarding updated checklist and Credit Application comments (.1); review Notice of Borrowing (.1).

Total Financing/Cash Collections 20.1 \$ 14,742.50

Board of Directors Matters:

04/11/23	M. Cavanaugh	1.9	1,985.50	Prepare for and attend board and advisor team update.
04/13/23	V. Anaya	0.2	150.00	Call with company regarding board resolutions.
04/14/23	V. Anaya	1.0	750.00	Internal call with independent director.
Total Board of Directors Matters		3.1	\$ 2,885.50	

Claims Administration and Objections:

04/04/23	E. Flynn Meraia	0.4	226.00	Draft communications template re claims.
04/05/23	E. Flynn Meraia	0.3	169.50	Correspond re claims communications.
04/06/23	E. Flynn Meraia	2.2	1,243.00	Draft removal extension motion.
04/25/23	V. Anaya	0.7	525.00	Review and revise demand letter (0.5); Review upcoming deadlines (0.2).
04/25/23	J. Gonzalez	0.7	374.50	Analyze promissory note and draft delinquency notice regarding same.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/26/23	J. Gonzalez	0.1	53.50	Finalize demand letter sent and circulate for review.
04/27/23	L. Butler	0.4	190.00	Research regarding certain fees as administrative expense status.
04/28/23	K. Beam	3.4	1,207.00	Research standards applied by courts re admin claims capped under 502(b)(6).
04/29/23	L. Butler	0.9	427.50	Research regarding certain fees as administrative expense status (.3); draft, revise memo regarding same (.6).
04/30/23	L. Butler	3.4	1,615.00	Research regarding certain fees as administrative expense status (.3); finalize memo regarding same (3.1).
Total Claims Administration and Objections		12.5	\$ 6,031.00	

Plan and Disclosure Statement (including Business Plan):

04/05/23	E. Flynn Meraia	1.0	565.00	Draft mediation motion.
04/05/23	D. Trevino	0.8	192.00	Prepare mediation motion.
04/06/23	M. Cavanaugh	2.9	3,030.50	Confer with multiple parties re mediation logistics and related action items.
04/06/23	V. Anaya	4.1	3,075.00	Coordinate mediation issues and challenge period stipulation between all relevant parties (1.1); review and revise same (3.0).
04/06/23	D. Trevino	0.1	24.00	Compile and prepare for filing the challenge period and mediation order.
04/07/23	V. Anaya	0.5	375.00	Call with D. Somaya regarding mediation preparation.
04/11/23	V. Polnick	4.5	3,375.00	Coordinate parties regarding mediation (2.0) coordinate and manage workstreams (1.5), calls with other Debtor team groups (1.0)
04/11/23	V. Anaya	0.9	675.00	Coordinate cash management issues (0.2); Prepare mediation issues (0.3); Correspond with company regarding same (0.4).
04/11/23	E. Flynn Meraia	0.5	282.50	Correspond with JW team re mediation.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/12/23	V. Polnick	1.5	1,125.00	Discuss various issues related to upcoming mediation internally.
04/12/23	D. Trevino	0.1	24.00	Circulate schedules to D. Somaya for mediation.
04/13/23	M. Cavanaugh	2.9	3,030.50	Prepare for global mediation.
04/13/23	V. Anaya	0.3	225.00	Coordinate mediation preparation.
04/14/23	M. Cavanaugh	2.4	2,508.00	Prepare for global mediation.
04/17/23	V. Polnick	1.0	750.00	Prepare for mediation including logistics.
04/17/23	L. Butler	0.3	142.50	Attend mediation strategy call.
04/17/23	E. Flynn Meraia	1.0	565.00	Telephone conference with advisors, Company re mediation.
04/17/23	D. Somaya	2.5	1,837.50	Prepare mediation statement.
04/18/23	C. Bankler	2.0	1,650.00	Prepare for mediation.
04/18/23	M. Cavanaugh	5.8	6,061.00	Prepare for global mediation.
04/18/23	D. Trevino	0.8	192.00	Revise mediation statement.
04/19/23	C. Bankler	15.0	12,375.00	Prepare for and participate in mediation.
04/19/23	M. Cavanaugh	9.7	10,136.50	Prepare for and attend global mediation.
04/19/23	K. Peguero	7.0	5,775.00	Participate in mediation.
04/19/23	V. Polnick	15.5	11,625.00	Attend mediation between Debtors, Icahn, and UCC.
04/19/23	V. Anaya	13.5	10,125.00	Attend and participate in mediation.
04/19/23	E. Flynn Meraia	12.0	6,780.00	Attend and participate in mediation.
04/20/23	C. Bankler	1.3	1,072.50	Follow up communications and analysis regarding proposed settlement.
04/20/23	M. Cavanaugh	4.3	4,493.50	Prepare for and attend continued plan mediation.
04/20/23	V. Polnick	10.5	7,875.00	Participate in mediation day two and worked to finalize term sheet.
04/20/23	V. Anaya	2.0	1,500.00	Review and revise DS Scheduling Motion (1.5); Internal coordination call regarding same (0.5).
04/21/23	M. Cavanaugh	3.2	3,344.00	Review and revise settlement term sheet for incorporation into 9019 Motion.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/21/23	V. Polnick	7.9	5,925.00	Delegate work for plan and disclosure statement work stream (3.4); begin plan drafting (4.5).
04/21/23	E. Flynn Meraia	3.8	2,147.00	Draft, revise plan (3.0); correspond with JW team re same (.5); correspond with KCC, JW team re same (.3).
04/21/23	D. Trevino	1.6	384.00	Draft combined plan and DS.
04/21/23	D. Trevino	2.4	576.00	Draft exhibits for solicitation procedures motion.
04/21/23	D. Trevino	0.8	192.00	Further edits to the combined Plan/DS.
04/21/23	D. Trevino	0.5	120.00	Attend internal WIP call regarding Plan and DS.
04/22/23	V. Polnick	12.0	9,000.00	Draft plan and disclosure statement
04/22/23	L. Butler	1.3	617.50	Revise Plan and DS provisions (.7); prepare 9019 motion (.6).
04/22/23	E. Flynn Meraia	3.6	2,034.00	Draft, revise plan (3.3); correspond with JW team re same (.3).
04/22/23	D. Trevino	0.5	120.00	Continued draft of exhibits for the DS motion.
04/23/23	V. Polnick	10.0	7,500.00	Continue draft of plan and disclosure statement.
04/23/23	V. Anaya	9.0	6,750.00	Review and revise plan and disclosure statement (4.0); Review and revise exhibits to same (5.0).
04/23/23	L. Butler	3.9	1,852.50	Revise solicitation timeline for inclusion in DS motion (.4); review and analyze DS supplement precedent for consistency (1.7); attend WIP call re plan/DS (.5); revise Plan and DS for consistency and accuracy regarding Debtor entities (1.3).
04/23/23	C. Cameron	0.6	321.00	Call with team to discuss status of draft plan filings.
04/23/23	W. Farmer	0.8	428.00	Review plan/DS for language consistency.
04/23/23	E. Flynn Meraia	5.1	2,881.50	Telephone conference with JW team re plan (.4); draft, revise plan (3.5); research re same (.9); correspond with JW team re same (.3).
04/24/23	V. Polnick	15.7	11,775.00	Continue draft of Plan and Disclosure Statement.
04/24/23	V. Anaya	7.2	5,400.00	Continue drafting disclosure statement motion and related exhibits.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/24/23	L. Butler	0.4	190.00	Revise Plan/DS.
04/24/23	W. Farmer	0.9	481.50	Continue review of combined Plan/DS for language consistency.
04/24/23	E. Flynn Meraia	8.6	4,859.00	Review, revise plan and disclosure statement (5.6); correspond with JW team re same (1.0); correspond with Portage re same (.3); research re same (1.7)
04/25/23	M. Cavanaugh	3.2	3,344.00	Confer with advisor groups re motion to compromise, plan and disclosure statement.
04/25/23	V. Polnick	12.0	9,000.00	Coordinate various groups regarding plan and DS workstream.
04/25/23	V. Anaya	0.2	150.00	Review and revise DS Motion.
04/25/23	E. Flynn Meraia	4.4	2,486.00	Review, revise plan and disclosure statement (3.9); correspond with V. Polnick re same (.5).
04/25/23	D. Trevino	0.1	24.00	Create comparison document for 9019 motion of the Debtors, AEP, PEP Boys, the Committee and members.
04/25/23	D. Trevino	0.4	96.00	Edits to DS exhibits.
04/26/23	C. Bankler	0.9	742.50	Coordination and analysis of 9019 settlement issues.
04/26/23	V. Polnick	6.0	4,500.00	Coordinate various workstreams regarding Plan/DS.
04/26/23	V. Anaya	1.2	900.00	Review and revise DS motion.
04/26/23	V. Anaya	0.2	150.00	Review and revise 9019.
04/26/23	E. Flynn Meraia	0.7	395.50	Correspond with JW team re disclosure statement hearing.
04/26/23	D. Trevino	0.5	120.00	Initial draft of motion to extend exclusivity.
04/26/23	D. Trevino	0.1	24.00	Create comparison document of 9019 motion.
04/27/23	V. Polnick	6.0	4,500.00	Coordinate various workstreams for Plan/DS.
04/28/23	K. Peguero	1.1	907.50	Confer with L. Freeman and E. Meraia regarding comments to combined Plan/DS (.4); review and comment on w/e list (.3); review proposed timeline (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/28/23	V. Polnick	10.0	7,500.00	Coordinated plan/DS filing, DS motion, 9019 motion filing.
04/28/23	V. Anaya	2.0	1,500.00	Prepare and file disclosure statement motion.
04/28/23	W. Farmer	0.7	374.50	Revise release, injunction and exculpation language for DS Motion and exhibits.
04/28/23	E. Flynn Meraia	5.8	3,277.00	Review, revise plan and disclosure statement (4.3); correspond with JW team re same (.8); correspond with settlement parties re 9019 (.7).
04/28/23	D. Trevino	2.0	480.00	Compile 9019 settlement motion (.3); revise same (1.5); create comparison document reflecting changes (.1); finalize for filing and service (.1).
04/28/23	D. Trevino	0.8	192.00	Compile and prepare for filing the joint plan and disclosure statement.
04/28/23	D. Trevino	1.0	240.00	Revise motion for conditional approval of DS (.8) Compile and prepare for filing (.2).
04/30/23	D. Trevino	0.1	24.00	Calculate and docket related deadlines regarding continued hearing on combined Plan/DS.
Total Plan and Disclosure Statement (including Business Plan)		285.9	\$ 209,287.00	

EXHIBIT D**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO GENERAL CORPORATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Financing/Cash Collections:</u>				
04/06/23	A. Cavazos	0.5	362.50	Telephone conference with E. Pittman regarding prepetition loan documents (0.3); review prepetition loan documents and correspondence file in connection with same (0.2).
04/07/23	A. Cavazos	1.5	1,087.50	Telephone conference with M. Cavanaugh, E. Meraia, G. Girling and others regarding transaction status (0.4); review draft debtor-in-possession credit agreement and security agreement and provide comments thereto (1.1).
04/07/23	G. Girling	0.9	508.50	Participate in internal call to discuss upcoming deadlines (.5); participate in call regarding strategy for DIP Facility (.4).
04/13/23	G. Girling	0.2	113.00	Participate in internal call to discuss timing updates.
04/17/23	A. Cavazos	0.5	362.50	Review current draft Credit Agreement and Pledge and Security Agreement (0.3); correspondence to G. Girling regarding comments to same (0.2).
04/17/23	G. Girling	1.9	1,073.50	Correspond regarding DIP facility with AP and PPP (.8), revise Security Agreement (.4) internal correspondence regarding DIP facility (.7).
04/21/23	A. Cavazos	0.4	290.00	Review lender counsel and internal updated closing checklists (0.2); review file in connection with same (0.2).
04/21/23	G. Girling	1.5	847.50	Attend internal call re case status (.5) internal correspondence regarding DIP facility (.7); correspondence with Lender's counsel (.3).
04/23/23	G. Girling	0.1	56.50	Correspond re DIP facility.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/24/23	A. Cavazos	1.7	1,232.50	Telephone conference with K. Peguero, C. Cameron and G. Girling regarding debtor-in-possession credit facility (0.5); review issues list in connection with same (0.3); review current draft loan documents in connection with same (0.2); prepare revised drafts of DIP Credit Agreement and Security Agreement incorporating comments thereto (0.7).
04/24/23	G. Girling	2.9	1,638.50	Correspond with client regarding open pledge and security agreement items and credit agreement items (.4), correspondence regarding Delaware entity status with client (.4), revise credit agreement and security agreement and attend to related correspondence with internal counsel (1.6); internal call regarding the credit agreement (.5).
04/25/23	A. Cavazos	1.3	942.50	Continue analysis of debtor-in-possession credit agreement provisions (0.3); correspondence to J. McDonough and G. Girling regarding summary re same (0.1); analyze corporate governance of loan parties (0.3); conference with G. Girling regarding same (0.1); review revised drafts officer's certificates, resolutions and exhibits to credit agreement and provide comments to same (0.4); review resolutions appointing directors and officers in connection with same (0.1).
04/25/23	G. Girling	4.8	2,712.00	Revise the Credit Agreement and the Security Agreement and attend to related correspondence with Lender's counsel and internal counsel (1.4), review exhibit drafts and attend internal call discussing such drafts (.9); correspondence with company regarding entity authorization and revise officer's certificate and resolutions (1.4), prepare signature packets (.7); review good stand certificates and certificates of formation (.4).
04/26/23	A. Cavazos	0.4	290.00	Review lender counsel revised draft debtor-in-possession Pledge and Security Agreement (0.2); correspondence to K. Peguero and L. Freeman regarding comments to DIP Credit Agreement (0.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/26/23	G. Girling	1.3	734.50	Correspond regarding signature pages (.5), review Security Agreement and Pledge agreement comments (.8).
04/27/23	A. Cavazos	1.0	725.00	Review JW proposed comments to debtor-in-possession Pledge and Security Agreement (0.2); telephone conference with G. Girling regarding analysis of same (0.2); review lender counsel comments to Pledge and Security Agreement (0.2); correspondence to G. Girling regarding same (0.1); review further revised draft of Pledge and Security Agreement in response to lender comments (0.2); review K. Peguero comments to debtor-in-possession credit agreement (0.1).
04/27/23	G. Girling	3.2	1,808.00	Correspond with client regarding signature pages and track received pages (.6), attend internal call regarding pledge and security agreement (.2); revise same (.8); correspondence on pledge and security agreement (.2), correspondence with lender's counsel on pledge and security agreement (.3); review related provisions and further revise agreement (.7); correspondence with client on agreement (.4).
04/30/23	G. Girling	0.8	452.00	Correspond re closing checklist and remaining DIP facility items.
Total Financing/Cash Collections		24.9	\$ 15,236.50	

EXHIBIT E**DETAILED RECORD OF FEES FOR THE
FEE PERIOD PERTAINING TO INVESTIGATIONS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Analysis and Recovery:</u>				
04/01/23	L. Brown	2.2	1,727.00	Analyze and revise memorandum on investigation and possible causes of action (1.9); correspond with JW team re same (.3).
04/01/23	E. Pittman	1.3	825.50	Review comments from L. Brown on draft of investigation report.
04/01/23	H. Walsh	1.0	535.00	Review and analysis of AEP's document production.
04/02/23	H. Walsh	5.6	2,996.00	Review and analysis of AEP's document production.
04/03/23	C. Bankler	4.8	3,960.00	Plan and prepare for meeting with M. Meghji regarding investigation (2.5); coordinate investigation and review of key documents (2.0); communications with counsel regarding 2004 examinations (.3).
04/03/23	L. Brown	3.4	2,669.00	Review documents produced by Pep Boys for preparation of deposition of Pep Boys corporate representative.
04/03/23	L. Brown	1.1	863.50	Confer with C. Bankler regarding financials and separation of Pep Boys and AP (.5); confer with H. Walsh and D. Somaya regarding review of prior documents and productions in preparation for depositions (.6).
04/03/23	L. Ceckowski	6.8	3,842.00	Review and analysis of document production from Pep Boys (4.8); multiple conferences with H. Walsh regarding same (1.0); meeting with E. Pittman and H. Walsh to discuss action items for document review, legal research for memorandum and interviews (1.0).
04/03/23	E. Pittman	1.0	635.00	Confer with H. Walsh, D. Somaya, and L. Ceckowski regarding investigation and strategy.
04/03/23	E. Pittman	4.2	2,667.00	Draft investigation report regarding debt owed by Auto Plus.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/03/23	D. Somaya	8.2	6,027.00	Review investigation report by E. Pittman (2.8); prepare presentation for M. Meghji (5.4).
04/03/23	S. Starr	3.8	1,805.00	Conduct legal research regarding breach of fiduciary duty under Delaware law (2.8); confer with E. Pittman, H. Walsh, and L. Ceckowski regarding case strategy (1.0).
04/03/23	H. Walsh	5.6	2,996.00	Review and analysis of AEP's document production (3.6); conference regarding strategy for investigation action items (2.0).
04/03/23	L. Williams	0.1	56.50	Assist in document review investigation.
04/03/23	L. Gonzalez	1.0	360.00	Review and analysis of client data set and assist D. Somaya with preparation of targeted searches for attorney review.
04/03/23	L. Gonzalez	0.6	216.00	Meeting with J. Guy regarding data set subject of investigation, export and facilitation of the data set.
04/03/23	L. Gonzalez	1.2	432.00	Assist D. Somaya with processing and preparation of data set for attorney review.
04/04/23	C. Bankler	5.4	4,455.00	Coordinate investigation analysis and workstreams (1.1); prepare for and participate in conference with M. Mehgi regarding investigation (2.3); conference with Portage (.5); communications with counsel regarding discovery and coordination of discovery (1.5).
04/04/23	L. Brown	6.7	5,259.50	Review PPT for update on investigation (.6); review documents produced by Pep Boys and AEP (4.6); attend meeting with client regarding next steps (1.0); confer with investigation team regarding open issues (.5).
04/04/23	L. Ceckowski	9.6	5,424.00	Conference with E. Pittman, H. Walsh, and S. Starr to discuss action items for legal research, document review, drafting the investigation memo, and interviews (.8); preparation of search terms for document production (.5); review and analysis of Pep Boys document production (3.8); preparation of multiple witness interview outlines (4.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/04/23	E. Pittman	1.1	698.50	Attend presentation with C. Bankler and D. Somaya regarding investigation progress.
04/04/23	E. Pittman	0.9	571.50	Revise slide deck regarding investigation process.
04/04/23	E. Pittman	0.8	508.00	Confer with S. Starr regarding research questions and facts for investigation report.
04/04/23	D. Somaya	4.8	3,528.00	Review and revise presentation for M. Meghji and strategize with C. Bankler regarding same (2.5); present presentation to M. Meghji (1.2); strategize with C. Bankler regarding depositions, mediation, and investigation (1.0).
04/04/23	S. Starr	4.1	1,947.50	Conduct legal research regarding piercing the corporate veil under Delaware law (3.1); prepare correspondence to E. Pittman, L. Ceckowski, and H. Walsh regarding same (1.0).
04/04/23	H. Walsh	2.1	1,123.50	Review and analysis of AEP document production (1.5); conference regarding search terms for production of documents to UCC (.3); conference regarding strategy for review of documents regarding potential contract issues (.3).
04/05/23	C. Bankler	4.9	4,042.50	Analysis of legal issues and financial documents to support independent investigation (4.0); communications with counsel regarding 2004 exams and document productions (.9).
04/05/23	L. Brown	4.1	3,218.50	Review documents produced by Pep Boys (2.3); review correspondence from counsel regarding depositions and witness interviews (.6); attend team meeting (.6); review payoff letter (.3); review corporate representative topics (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/05/23	L. Ceckowski	9.6	5,424.00	Review and analysis of Pep Boys production (2.0); preparation of summary memorandum to investigation team regarding same (.6); Review and analysis of AEP production (1.9); preparation of summary memorandum to investigation team regarding same (.7); meeting with investigation team to discuss status and current action items (1.0); preparation of deposition memorandum for Auto Plus corporate representative (3.4).
04/05/23	E. Pittman	2.6	1,651.00	Review original loan documents for Auto Plus investigation report.
04/05/23	E. Pittman	0.7	444.50	Confer with D. Somaya, L. Brown, L. Ceckowski, and H. Walsh regarding investigation tasks and status.
04/05/23	E. Pittman	0.6	381.00	Confer with L. Ceckowski regarding review of Pep Boys documents for inclusion in investigation report and interviews.
04/05/23	E. Pittman	2.6	1,651.00	Research Delaware law regarding legal claims for investigation report.
04/05/23	E. Pittman	0.3	190.50	Confer with C. Bankler regarding case law research.
04/05/23	D. Somaya	7.6	5,586.00	Meeting with investigation team for status update and prepare notes accordingly (2.0); discuss with litigation support team regarding AP email collection and review (.5); conference with W. Fulbright regarding rent payments (.5); review and produce additional non-email documents to UCC (1.0); review emails of Auto Plus for production (3.6).
04/05/23	S. Starr	5.1	2,422.50	Conduct legal research regarding piercing the corporate veil under Delaware law (3.2); prepare summary of findings (1.9).
04/05/23	S. Starr	2.3	1,092.50	Conduct legal research regarding breach of fiduciary duty under Delaware law (1.9); prepare summary of findings (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/05/23	H. Walsh	4.0	2,140.00	Review and analysis of AEP document production (3.0); conference regarding strategy for interview and deposition preparation, review and analysis of incoming documents, document production, and mediation (1.0).
04/05/23	L. Gonzalez	1.1	396.00	Assist D. Somaya with preparation of targeted searches for attorney review.
04/05/23	L. Gonzalez	1.1	396.00	Assist D. Somaya with processing and preparation of data set for attorney review.
04/05/23	L. Gonzalez	0.8	288.00	Assist D. Somaya with preparation of search term reports, apply potentially privileged notifications and batch searches for attorney review for responsiveness.
04/06/23	C. Bankler	5.8	4,785.00	Coordinate investigation process and workstreams (.8); prepare for 2004 exams (3.0); analysis of AEP produced documents (2.0).
04/06/23	L. Brown	6.0	4,710.00	Confer with C. Bankler regarding depositions and Pep Boys issues (.4); review documents produced by Pep Boys in preparation for deposition (5.3); correspondence discussing depositions and other action items (.3).
04/06/23	L. Ceckowski	10.8	6,102.00	Prepare deposition memorandum for Auto Plus corporate representative (6.3); review and analysis of client documents and AEP production for preparation for witness interviews (2.0); preparation of witness interview outlines (2.5).
04/06/23	E. Pittman	0.4	254.00	Confer with A. Cavazos regarding funding agreements.
04/06/23	E. Pittman	0.6	381.00	Review documents and correspondence provided by A. Cavazos for investigation report.
04/06/23	E. Pittman	5.8	3,683.00	Research and draft investigation report.
04/06/23	D. Somaya	10.3	7,570.50	Review and analyze Auto Plus emails for production to UCC and prepare for production (6.0); review and finalize deposition prep outline of M. Neyrey (2.0); review final production of AEP docs (2.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/06/23	S. Starr	2.1	997.50	Continue to conduct legal research regarding breach of fiduciary duty under Delaware law (1.4); prepare summary of findings (.7).
04/06/23	H. Walsh	6.4	3,424.00	Review and analysis of documents for production in response to requests for production from the UCC (5.4); confer regarding strategy for document production and review of AEP and Pep Boys productions (1.0).
04/06/23	L. Gonzalez	1.1	396.00	Review and analysis of AEP supplemental production set (.3); assist D. Somaya with processing (.8); preparation of data set for attorney review.
04/06/23	L. Gonzalez	1.0	360.00	Review and analysis of client data set and assist H. Walsh with processing (.5); preparation of data set for attorney review (.5).
04/06/23	L. Gonzalez	1.0	360.00	Assist D. Somaya with the preparation of client production set (.3); QC production set and prepare transmittal to opposing parties (.7).
04/06/23	L. Gonzalez	0.5	180.00	Assist L. Ceckowski with preparation and export of evidentiary documents in preparation for upcoming depositions.
04/07/23	C. Bankler	7.0	5,775.00	Participate in update conference with co-counsel (.5); direct investigation strategy with JW investigation team (1.0); prepare for and meet with M. Neyrey to prepare for his deposition (4.0); prepare for 2004 examinations (1.5).
04/07/23	L. Brown	6.2	4,867.00	Review additional documents produced by Pep Boys (5.5); attend team meeting regarding strategy and next steps (.5); attention to correspondence with team (.2).
04/07/23	L. Ceckowski	13.0	7,345.00	Review and analysis of client documents and AEP production for preparation for witness interviews (5.5); preparation of multiple witness interview outlines (4.5); correspondence with investigation team regarding same (1.5); meet with D. Somaya, C. Bankler, L. Brown, E. Pittman and H. Walsh regarding status and action items (1.0); identify documents for deposition preparation (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/07/23	E. Pittman	1.1	698.50	Confer with C. Bankler, L. Ceckowski, D. Somaya, and H. Walsh regarding document review, investigation, and legal analysis.
04/07/23	E. Pittman	0.8	508.00	Review research provided by S. Starr for inclusion in investigation report.
04/07/23	E. Pittman	0.8	508.00	Review M. Neyrey meeting notes for inclusion in investigation report.
04/07/23	E. Pittman	0.3	190.50	Confer with L. Ceckowski re questions for interview.
04/07/23	E. Pittman	4.7	2,984.50	Research and draft legal analysis in investigation report.
04/07/23	E. Pittman	1.2	762.00	Revise and circulate draft of investigation report to JW Investigative Team.
04/07/23	D. Somaya	7.0	5,145.00	Finalize production of emails and documents to UCC (3.0); conference with V. Anaya regarding 341 meeting as it relates to investigation (.5); strategize with investigations team regarding next steps (1.5); prepare M. Neyrey for deposition (2.0).
04/07/23	S. Starr	4.1	1,947.50	Conduct legal research regarding breach of fiduciary duty under Delaware law (2.2); prepare summary of research for E. Pittman, L. Ceckowski, and H. Walsh (1.9).
04/07/23	H. Walsh	5.3	2,835.50	Review and analysis of documents for production in response to UCC requests (3.0); conference regarding strategy for interview and deposition preparation, review and analysis of incoming documents, document production, and mediation (1.0); conference regarding strategy for investigation summary memo (.5); review and analysis of AEP document production to support investigation (.8).
04/07/23	L. Gonzalez	1.2	432.00	Assist D. Somaya with the preparation of client production set (.4); QC production set and prepare transmittal to opposing parties (.8).
04/07/23	L. Gonzalez	1.3	468.00	Review and analysis of Pep Boy's production set (.4); assist D. Somaya with processing and preparation of data set for attorney review (.9).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/07/23	L. Gonzalez	1.2	432.00	Review and analysis of client data set and assist D. Somaya with processing and preparation of data set for attorney review.
04/08/23	C. Bankler	4.0	3,300.00	Analysis of documents produced by AEP to prepare for witness interview and depositions.
04/08/23	H. Walsh	0.3	160.50	Review and analysis of AEP document production.
04/09/23	C. Bankler	5.0	4,125.00	Analysis of legal claims and damages of the estate.
04/09/23	L. Ceckowski	4.7	2,655.50	Review and analysis of client documents and AEP production for preparation for witness interviews (3.9); correspondence with investigation team regarding same (.8).
04/09/23	H. Walsh	1.7	909.50	Review and analysis of AEP document production.
04/10/23	C. Bankler	7.5	6,187.50	Prepare for and conduct witness interview (3.5); analysis of documents and legal issues to support independent investigation of estate claims (4.0).
04/10/23	L. Brown	2.4	1,884.00	Review documents produced by Pep Boys (1.4); confer with D. Somaya regarding interviews (.4); review interview notes of H. Gay and J. Wesolowski (.6).
04/10/23	L. Ceckowski	10.1	5,706.50	Review and analysis of AEP production and Pep Boys production (5.0); correspondence with investigation team regarding same (.6); conference with D. Somaya, C. Bankler, and E. Pittman regarding interviews and action items (1.0); review of relevant documents and preparation of interview outline for witnesses (3.5).
04/10/23	E. Pittman	7.8	4,953.00	Research and draft legal theories for investigation report.
04/10/23	E. Pittman	0.4	254.00	Confer with C. Bankler regarding investigation.
04/10/23	E. Pittman	1.4	889.00	Review 2021 financial statements and confer with L. Ceckowski regarding same.
04/10/23	E. Pittman	1.7	1,079.50	Review Auto Plus board documents.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/10/23	D. Somaya	8.2	6,027.00	Prepare for interview of J. Wesolowski (1.0); conduct interview of J. Wesolowski and prepare notes accordingly for team (2.5); review and revise final investigation report (1.0); conduct interview of H. Gary and prepare notes regarding same (2.5); strategize with team regarding investigation report, powerpoint, and mediation statement (1.0).
04/10/23	H. Walsh	2.7	1,444.50	Review and analysis of AEP document production (2.2); conference regarding strategy for remaining interviews and mediation (.5).
04/11/23	C. Bankler	8.5	7,012.50	Prepare for Auto Plus and Pep Boys depositions (5.5); analysis of claims and key documents to support estate claims (3.0).
04/11/23	L. Brown	4.5	3,532.50	Review report and prepare for Pep Boys deposition.
04/11/23	L. Ceckowski	9.8	5,537.00	Preparation of executive summary of investigation report (5.7); review and analysis of intercompany transactions between Pep Boys and Auto Plus, create summary (2.5); correspondence with D. Somaya and E. Pittman regarding same (.2); conference with E. Pittman regarding timeline of key events related to the investigation memorandum and follow up regarding same (1.4).
04/11/23	E. Pittman	1.2	762.00	Review balance sheets of Auto Plus and Pep Boys.
04/11/23	E. Pittman	3.2	2,032.00	Revise investigation report in accordance with C. Bankler comments and suggestions.
04/11/23	E. Pittman	1.4	889.00	Review selected documents from L. Ceckowski and D. Somaya and include in investigation report.
04/11/23	E. Pittman	3.8	2,413.00	Draft legal analysis for investigation report.
04/11/23	D. Somaya	6.6	4,851.00	Prepare M. Neyrey for deposition (2.5); strategize with C. Bankler regarding same and depositions (1.0); coordinate with Portage Point regarding documents for UCC (1.0); analyze certain financial statements from Auto Plus (1.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/11/23	H. Walsh	5.4	2,889.00	Prepare outline for witness interview and review and analysis of documents in support (2.0); review and analysis of documents from AEP production to support internal investigation and mediation statement (3.4).
04/11/23	M. Villalpando	2.4	840.00	Assist E. Pittman with preparation of powerpoint timeline and table chart for attorney review and analysis.
04/12/23	C. Bankler	9.5	7,837.50	Prepare for and defend Auto Plus M. Neyrey deposition.
04/12/23	L. Brown	10.3	8,085.50	Prepare for and attend deposition of M. Neyrey (8.3); review and provide revisions and comments to report (2.0).
04/12/23	L. Ceckowski	13.3	7,514.50	Review and analysis of intercompany transactions and communications between Pep Boys and Auto Plus (3.5); prepare summaries re same (2.2); multiple conferences and correspondence with D. Somaya, E. Pittman, and H. Walsh regarding same (.6); prepare executive summary of investigation report (2.7); assist in preparation of investigation report and correspondence with E. Pittman regarding same (1.1); review and analysis of AEP production related to witnesses and preparation of outlines for witnesses (3.2).
04/12/23	E. Pittman	0.7	444.50	Confer with L. Ceckowski regarding timeline of key events for investigation report.
04/12/23	E. Pittman	0.7	444.50	Confer with D. Somaya regarding investigation report.
04/12/23	E. Pittman	6.3	4,000.50	Draft additional legal analysis in investigation report.
04/12/23	E. Pittman	4.8	3,048.00	Review and revise investigation report.
04/12/23	E. Pittman	1.4	889.00	Revise structure and organization of investigation report.
04/12/23	E. Pittman	0.7	444.50	Confer with H. Walsh and L. Ceckowski regarding documents for inclusion in investigation report.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/12/23	E. Pittman	0.5	317.50	Confer with L. Brown regarding investigation report.
04/12/23	D. Somaya	8.3	6,100.50	Review and revise investigation report for M. Meghji (5.5); confer and strategize with Auto Plus employees regarding rent payments (1.5); strategize with L. Brown and C. Bankler regarding deposition (1.3).
04/12/23	H. Walsh	2.7	1,444.50	Review and analysis of AEP document production to support mediation statement and investigation report (2.5); conference regarding strategy for investigation report (.2).
04/12/23	M. Villalpando	0.6	210.00	Assist E. Pittman with preparation of new powerpoint table chart for attorney review and analysis.
04/13/23	C. Bankler	11.0	9,075.00	Prepare for and attend Pep Boys deposition (9.5); analysis of issues raised in depositions to support investigation (1.5).
04/13/23	L. Brown	12.5	9,812.50	Prepare for, attend, take deposition of M. Nevin (10.0); review report and confer with team regarding next steps (2.5).
04/13/23	L. Ceckowski	12.4	7,006.00	Research and analysis of preference claims (2.0); preparation of email memorandum to investigation team regarding same (.8); Revise witness outlines (1.1); Preparation of PowerPoint presentation of executive summary investigation (2.0); Revise and implement comments from D. Somaya and C. Bankler into final investigation deliverables (6.5).
04/13/23	M. Murtha	0.7	444.50	Review and provide feedback on investigative memo.
04/13/23	E. Pittman	1.6	1,016.00	Review and revise executive summary of investigation report.
04/13/23	E. Pittman	6.8	4,318.00	Revise legal analysis in investigation report and include new fact application.
04/13/23	E. Pittman	2.5	1,587.50	Incorporate additional fact information into investigation report.
04/13/23	E. Pittman	1.6	1,016.00	Revise damages analysis in investigation report.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/13/23	D. Somaya	9.7	7,129.50	Prepare comprehensive slide deck presentation for M. Meghji of internal investigation (4.5); review and revise presentation for M. Meghji (1.5); review and revise executive summary of investigation report for M. Meghji (1.5); review and revise investigation report (2.2).
04/13/23	H. Walsh	6.6	3,531.00	Review and analysis of AEP document production to support investigation report and mediation statement.
04/13/23	M. Villalpando	0.6	210.00	Assist D. Somaya with preparation of new powerpoint table chart for attorney review and analysis.
04/14/23	C. Bankler	7.5	6,187.50	Prepare for and participate in conference with M. Meghji regarding estate claims and mediation (3.5); draft and revise Auto Plus claims analysis (4.0).
04/14/23	L. Brown	0.4	314.00	Confer with D. Somaya regarding deposition overview and meeting.
04/14/23	L. Ceckowski	5.3	2,994.50	Revise and implement comments into final investigation deliverables including executive summary of investigation report, presentation of executive summary, and full comprehensive presentation of investigation (3.7); correspondence with investigation team regarding same (.5); revise witness outlines (1.1).
04/14/23	E. Pittman	0.7	444.50	Confer with C. Bankler regarding investigation report.
04/14/23	E. Pittman	0.5	317.50	Confer with D. Somaya regarding investigation report.
04/14/23	E. Pittman	3.9	2,476.50	Revise and draft investigation report.
04/14/23	D. Somaya	6.1	4,483.50	Prepare for and present investigation findings to M. Meghji.
04/15/23	C. Bankler	3.5	2,887.50	Prepare for deposition.
04/16/23	C. Bankler	3.0	2,475.00	Prepare for AEP deposition.
04/17/23	C. Bankler	8.1	6,682.50	Prepare for and attend AEP deposition (7.0); draft and revise mediation statement (1.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/18/23	C. Bankler	5.5	4,537.50	Follow up regarding issues raised during IEP/AEP deposition and finalization of investigation claims, issues, and damages.
04/18/23	L. Ceckowski	2.3	1,299.50	Review and analysis of intercompany agreements, written consents, and intercompany related party policies (2.1); correspondence with D. Somaya regarding same (.2).
04/18/23	D. Somaya	6.5	4,777.50	Review and analyze depo documents (2.0); review draft complaint circulated by UCC (1.0); prepare analysis for mediation of same (3.5).
04/19/23	L. Ceckowski	0.5	282.50	Review produced documents (.3); correspond with D. Somaya re same (.2).
Total Asset Analysis and Recovery		526.1	\$ 349,974.00	

EXHIBIT F**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO LABOR AND EMPLOYMENT MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Employee Benefits/Pensions:</u>				
04/05/23	D. Holiday	3.1	2,015.00	Review Section 32 Waiver Agreement and related provisions of New York workers' compensation law.
04/17/23	G. Fiddler	0.1	76.50	Confer with J. Staple regarding status on layoffs and related issues.
04/17/23	G. Fiddler	0.1	76.50	Correspond re WARN questions and responses regarding selected states.
04/17/23	J. Staple	1.2	762.00	Review email from T. Givens regarding anticipated closures (.1); review New Jersey, Philadelphia, and federal WARN Acts (.7); draft email response to T. Givens email related to severance payments (.4).
04/18/23	J. Staple	0.7	444.50	Prepare for call regarding Philadelphia and New Jersey WARN Acts (.2); attend call regarding Philadelphia and New Jersey WARN Acts (.5).
04/21/23	J. Staple	0.1	63.50	Correspond re WARN Act and payroll.
04/26/23	J. Staple	0.5	317.50	Review M. Crinnion email correspondence regarding cap for New Jersey WARN payments (.1); review and assess T. Givens email regarding New Jersey WARN Act severance penalty, including review of statute and email to G. Graham (.4).
04/28/23	G. Fiddler	0.2	153.00	Review communication from V. Polnick (.1); confer with J. Staple regarding status on WARN issues (.1).
Total Employee Benefits/Pensions		6.0	\$ 3,908.50	

EXHIBIT G**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO REAL ESTATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Assumption/Rejection of Leases and Contracts:</u>				
04/05/23	T. Dunn	0.8	560.00	Review term sheet issues (.3); call with AutoPlus and Portage teams regarding lease amendment process and status (.5).
04/06/23	T. Dunn	0.6	420.00	Review and analyze lease amendment and term sheet issues.
04/11/23	T. Dunn	2.2	1,540.00	Call with Auto Plus and Portage regarding lease amendment status and approved term sheets (.5); review and analyze form amendment and approved term sheet for drafting lease amendment template (1.2); call with Auto Plus and Portage regarding lease amendment process and review of portal per same (.5).
04/11/23	C. Capili	1.5	712.50	Meet with T. Dunn to discuss draft amendment (0.6); draft lease amendment form (0.9).
04/12/23	T. Dunn	0.6	420.00	Call with Auto Plus and Portage regarding coordination and status of current approved term sheets and lease amendment processes.
04/12/23	C. Capili	2.0	950.00	Continue to draft lease amendment form.
04/14/23	T. Dunn	1.1	770.00	Review and analyze lease documents (.6); summarize issues for Auto Plus review and comment (.5).
04/14/23	C. Capili	0.4	190.00	Review conflicts with landlords.
04/14/23	A. Hogan	0.5	307.50	Correspond with JW team regarding conflicts (.2); draft lease amendments and term sheet issues (.3).
04/17/23	T. Dunn	2.1	1,470.00	Calls with Auto Plus and B. Riley regarding lease amendment issues and approved term sheets (.5); review and revise lease amendment template (.6); review and analyze term sheets and location details for lease amendments (1.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/17/23	C. Capili	1.8	855.00	Review landlord conflicts (1.6); correspondence with V. Anaya regarding potential conflicts (0.2).
04/18/23	T. Dunn	1.2	840.00	Review and analyze site locations and corresponding term sheets for lease amendment issues (.7); calls with JW team regarding lease amendment drafts and batch processes (.5).
04/18/23	C. Capili	4.4	2,090.00	Meet with JW team to discuss lease amendments (0.5); review landlord conflicts (0.6); draft lease amendments (3.3).
04/18/23	A. Hogan	0.2	123.00	Correspond with JW team regarding form amendment, term sheets and draft amendments.
04/18/23	A. Hogan	2.3	1,414.50	Conference with JW team regarding term sheets and draft amendments (.3); review and analyze approved term sheets and corresponding lease documents and draft lease amendments pursuant to same (2.0).
04/19/23	T. Dunn	1.9	1,330.00	Weekly coordination call with Auto Plus, B. Riley and Portage teams regarding lease amendment status (.5); review and analyze approved term sheets and corresponding lease documents and provide summaries to Auto Plus teams per same (1.4).
04/19/23	C. Capili	3.4	1,615.00	Telephone conference with A. Hogan to discuss lease amendments (0.3); draft lease amendments (3.1).
04/19/23	A. Hogan	3.9	2,398.50	Review of lease documents and prepare draft amendments (3.8); correspond with C. Capili regarding same (.1).
04/19/23	A. Hogan	2.0	1,230.00	Correspond with C. Capili regarding term sheet and draft lease amendment issues and questions (.3); review and analyze approved term sheets and corresponding lease documents and draft lease amendments pursuant to same (1.7).
04/20/23	T. Dunn	3.8	2,660.00	Call with Auto Plus team regarding lease amendments and approved term sheets (.5); review and analyze approved term sheets and corresponding lease documents and draft lease amendments per same (3.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/20/23	A. Hogan	7.2	4,428.00	Call with JW team regarding open issues and review of current lease amendment drafts (.5); prepare legal tracker chart and correspond with JW team regarding status of and comments to same (5.2); review and analyze approved term sheets and corresponding lease documents and draft lease amendments pursuant to same (1.5).
04/21/23	T. Dunn	3.1	2,170.00	Review approved term sheets and corresponding lease documents and draft lease amendments pursuant to same (2.8); call with JW real estate team analyzing lease amendment issues (.3).
04/21/23	A. Hogan	2.5	1,537.50	Review and analyze approved term sheets and corresponding lease documents and draft lease amendments pursuant to same.
04/24/23	T. Dunn	3.6	2,520.00	Review approved term sheets and corresponding lease documents and draft lease amendments pursuant to same (3.2); review and analyze lease issues per B. Elam (.4).
04/24/23	C. Capili	3.8	1,805.00	Telephone conference with T. Dunn to discuss outstanding lease amendment issues (0.3); draft lease amendments (3.5).
04/25/23	T. Dunn	4.4	3,080.00	Call with JW real estate team reviewing and analyzing lease amendment issues and approved term sheets and corresponding lease documents (1.0); call with M. Brewster regarding drafting and reviewing lease amendments (.5); review and analyze approved term sheets and corresponding lease documents and draft lease amendments per same (2.9).
04/25/23	M. Brewster	2.7	2,025.00	Call with lease amendment team regarding process for drafting and reviewing lease amendments (.5); review and analyze approved term sheets and corresponding lease documents and revise lease amendments per same (2.2)
04/25/23	C. Capili	3.3	1,567.50	Meet with internal JW team (0.6); draft lease amendments (2.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/25/23	A. Hogan	8.8	5,412.00	Conference call with JW team regarding form amendment and amendment issues (1.0); review and analyze existing lease documents and approved term sheets and draft lease amendments pursuant to same (4.2); correspond with JW team regarding draft lease amendment and lease issues (.2); update JW internal tracker spreadsheet (3.4).
04/26/23	T. Dunn	4.1	2,870.00	Review and analyze approved term sheets and corresponding lease documents and revise lease amendments per same (3.6); call with Auto Plus, B. Riley and Portage teams regarding lease amendment status and review (.5).
04/26/23	M. Brewster	7.2	5,400.00	Call with lease amendment team regarding allocations and process for drafting and reviewing lease amendments (.7); Review and analyze approved term sheets and corresponding lease documents and revise lease amendments per same (3.9); Discuss rent calculation questions with lease amendment team (.4); Discuss lease amendment open items, recurring issues and comments and allocations for remaining approved Term Sheets (1.4); Draft updates to Tracking Chart (.8).
04/26/23	C. Capili	2.4	1,140.00	Conference with internal JW team to discuss amendments (0.5); draft lease amendments (1.9).
04/26/23	A. Hogan	3.3	2,029.50	Conference call with JW team regarding form amendment and amendment issues (.5); review and analyze existing lease documents and approved term sheets and draft lease amendments pursuant to same (2.3); correspond with JW team regarding draft lease amendment and lease issues (.2); update JW internal tracker spreadsheet (.3).
04/27/23	T. Dunn	3.1	2,170.00	Review and analyze lease documents and approved term sheets and revise lease amendments pursuant to same.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/27/23	M. Brewster	5.3	3,975.00	Review and analyze approved term sheets and corresponding lease documents and revise lease amendments per same (1.0); review and analyze approved term sheets and corresponding lease documents and draft lease amendments per same (3.8); discuss lease amendment open items and issues with lease amendment team (0.5).
04/27/23	A. Hogan	5.1	3,136.50	Review and analyze approved term sheets and corresponding lease documents and draft lease amendments pursuant to same.
04/28/23	M. Brewster	8.1	6,075.00	Review and analyze approved term sheets and corresponding lease documents and revise lease amendments per same (2.6); Review and analyze approved term sheets and corresponding lease documents and draft lease amendments per same (3.7); Discuss allocations of lease amendments for new approved term sheets and update Tracking Chart (1.3); discuss comments to lease amendments with Auto Plus team (.5)
04/28/23	C. Capili	3.9	1,852.50	Telephone conference with A. Hogan to discuss lease amendment drafts (0.3); draft lease amendments (3.6).
04/28/23	A. Hogan	3.7	2,275.50	Review lease documents and prepare draft amendments (3.4); conference call with C. Capili regarding same (.3).
Total Assumption/Rejection of Leases and Contracts		122.3	\$ 77,365.00	

EXHIBIT G**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO SALE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Disposition:</u>				
04/03/23	M. Dolan	1.6	1,384.00	Review and revise draft reflecting new structure of multiple lots.
04/04/23	M. Dolan	1.3	1,124.50	Review and comment on updated draft of APA.
04/04/23	A. Allen	0.9	625.50	Review and revise asset purchase agreement (0.6); conference and correspondence regarding the same (0.3).
04/05/23	M. Dolan	1.1	951.50	Review and prepare correspondence regarding proposed new structure (.3); review of draft and precedent regarding same (.8).
04/05/23	A. Allen	1.7	1,181.50	Draft, review and revise asset purchase agreement (1.2); conference and correspondence regarding same (0.5).
04/06/23	V. Anaya	0.3	225.00	Internal call regarding APA issues.
04/07/23	M. Dolan	1.4	1,211.00	Prepare for (.3) and participate in conference call regarding inventory purchase price adjustment (.2); review and revise APA regarding same (.9).
04/07/23	G. Graham	0.5	375.00	Correspondence regarding APA revisions (.3); attend call regarding same (.2).
04/07/23	A. Allen	1.9	1,320.50	Draft, review and revise asset purchase agreement (1.1); conference calls regarding same (0.8).
04/07/23	D. Nguyen	1.3	695.50	Review and revise data for initial cure list (1.1); correspond with V. Anaya regarding the same (.2).
04/08/23	M. Dolan	2.2	1,903.00	Finalize initial draft of APA to reflect inventory adjustments (1.7); multiple correspondence regarding same (.5).
04/08/23	G. Graham	0.6	450.00	Correspondence regarding revised APA for data room.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/08/23	A. Allen	3.9	2,710.50	Draft, review and revise APA (3.4); correspondence regarding same (0.5).
04/09/23	M. Dolan	0.5	432.50	Coordination regarding DIP lender and revisions relating to inventory matters.
04/09/23	G. Graham	0.4	300.00	Correspondence regarding TSA under APA (.2); correspondence regarding APA and data room (.2).
04/09/23	A. Allen	0.6	417.00	Draft, review and revise APA (0.4); correspondence regarding same (0.2).
04/09/23	V. Anaya	0.2	150.00	Correspond with G. Graham regarding outstanding APA issues.
04/10/23	G. Graham	0.9	675.00	Correspondence regarding revised APA (.3); correspondence regarding TSAs (.3); correspondence regarding bid deposits (.3).
04/10/23	A. Allen	0.5	347.50	Review and revise APA (0.3); correspondence regarding same (0.2).
04/11/23	G. Graham	3.0	2,250.00	Attend case update call (.3); correspondence regarding APA and sale process (1.2); call regarding TSAs (1.5).
04/11/23	A. Allen	0.4	278.00	Conference and correspondence regarding asset purchase agreement.
04/12/23	W. Givhan	2.0	1,500.00	Conference with A. Allen regarding asset purchase agreement forms and transition services agreement (0.3); correspondence regarding same (0.8); review form of purchase agreement for subsets of assets (0.9).
04/13/23	M. Dolan	2.2	1,903.00	Review of updated draft of APA in advance of WIP call (1.2); review of precedent TSA (.6); coordination regarding outstanding diligence matters (.4).
04/13/23	G. Graham	0.6	450.00	Correspondence regarding sale process (.4); correspondence regarding bid account (.2).
04/13/23	V. Anaya	0.3	225.00	Call with D. Somaya on TSA. [AV1]
04/13/23	W. Givhan	0.5	375.00	Conference with M. Dolan regarding asset purchase agreement forms and transition services agreement.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/14/23	G. Graham	0.2	150.00	Attend call regarding investigation update to understand any effect on sale process.
04/14/23	G. Graham	0.8	600.00	Correspondence regarding bidder deposit account.
04/14/23	W. Givhan	0.5	375.00	Draft form transition services agreement.
04/17/23	S. Gaziani	0.1	47.50	Correspondence with C. Zakhem.
04/17/23	W. Givhan	0.8	600.00	Draft Transition Services Agreement form in preparation for sale of assets.
04/18/23	G. Graham	0.9	675.00	Correspondence regarding sale process (.8); review update (.1).
04/18/23	V. Polnick	2.5	1,875.00	Coordination for sale process and mediation.
04/18/23	W. Givhan	0.2	150.00	Draft transition services agreement.
04/19/23	G. Graham	0.4	300.00	Correspondence regarding bidder deposit account.
04/20/23	G. Graham	2.1	1,575.00	Correspondence regarding sale process letter (.3); review same (.2); multiple correspondence regarding bidder deposit account (1.6).
04/21/23	M. Dolan	0.7	605.50	Prepare for and participate in status update and coordination call; review of APA in light of updated process.
04/21/23	G. Graham	3.6	2,700.00	Correspondence regarding bids (1.0); call regarding same (.2); correspondence regarding auction (.4); multiple calls regarding sale process letter (.8); multiple correspondence regarding same (1.2).
04/21/23	V. Anaya	3.1	2,325.00	Coordinate outstanding issues related to sale process and related cure issues.
04/22/23	G. Graham	0.4	300.00	Correspondence regarding auction.
04/23/23	G. Graham	1.0	750.00	Multiple correspondence regarding auction.
04/23/23	G. Graham	0.8	600.00	Correspondence regarding sale and sale process letter (.6); correspondence regarding auction (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/24/23	M. Dolan	0.8	692.00	Prepare for and participate in conference call regarding auction process (.6); coordination regarding diligence materials and contract review (.2).
04/24/23	G. Graham	2.3	1,725.00	Correspondence regarding escrow accounts (.3); multiple correspondence regarding auction (1.1); multiple correspondence regarding sale and bids (.9).
04/24/23	G. Graham	0.9	675.00	Correspondence regarding bid procedures and buyer deposits.
04/24/23	S. Gaziani	0.2	95.00	Review correspondence from potential bidder (.1); review bid notice letter (.1).
04/24/23	W. Givhan	0.4	300.00	Email correspondence with G. Graham regarding call to discuss purchase and sale process updates (.1); telephone conference regarding same (.3).
04/25/23	M. Dolan	0.8	692.00	Coordination regarding bidder questions and outstanding matters in anticipation of auction.
04/25/23	G. Graham	2.4	1,800.00	Correspondence regarding bidder deposit account (.6); calls regarding same (.4); correspondence regarding auction (.8); correspondence regarding bid procedures (.6).
04/25/23	S. Gaziani	0.2	95.00	Review of filings objecting to cure amount.
04/25/23	W. Givhan	0.2	150.00	Review disclosure schedule requirements in asset purchase agreement.
04/25/23	D. Trevino	0.2	48.00	Communicate with team regarding the auction dates, calendar dates.
04/26/23	M. Dolan	1.6	1,384.00	Review of precedent TSA (.3); discussions with litigation counsel regarding potential issues to address in auction (.2); review of revised APA (1.1).
04/26/23	G. Graham	5.3	3,975.00	Correspondence regarding buyer deposits (1.0); calls regarding same (.7); correspondence regarding buyer requested diligence (1.8); multiple correspondence regarding auction (.9); correspondence regarding bid procedures (.6); correspondence regarding qualified bids (.3).
04/26/23	V. Anaya	0.5	375.00	Call with Lincoln team on sale issues.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/26/23	W. Givhan	5.0	3,750.00	Conference with M. Dolan and C. Bankler regarding Company structure and business (1.4); conference with V. Anaya regarding purchase agreement provisions and contract review for disclosure schedules (0.5); review form asset purchase agreement for disclosure schedule references and draft disclosure schedule shells (1.8); compare form asset purchase agreement to certain other forms (1.3).
04/27/23	M. Dolan	2.4	2,076.00	Review of precedent TSA to reflect proposed transaction structure (.8); review of updated bid process instructions (.3); coordination regarding diligence materials relating to post-closing obligations (.9); prepare for and participate in WIP call re sale (.4).
04/27/23	G. Graham	3.0	2,250.00	Multiple correspondence regarding bidder diligence (1.9); calls regarding same (.8); review diligence requests (.3).
04/27/23	V. Anaya	0.8	600.00	Address issues related to sale.
04/27/23	W. Givhan	1.4	1,050.00	Conference with M. Dolan regarding sale auction (0.3); work in progress update call with JW Team re sale (0.2); review form asset purchase agreement and documents related for purposes of drafting disclosure schedules (0.9).
04/28/23	G. Graham	3.0	2,250.00	Correspondence regarding bidder deposit account (.9); calls regarding same (.4); correspondence regarding bid deposits and wires (.6); correspondence regarding stores under sale (.5); correspondence regarding auction (.6).
04/28/23	D. Trevino	0.1	24.00	Coordinate service of the Notice of Default letter to potential bidder.
04/29/23	G. Graham	0.6	450.00	Correspondence regarding store locations for sale.
Total Asset Disposition		81.0	\$ 61,544.50	

Business Operations:

04/24/23	S. Martinez	1.3	390.00	Research and retrieve certificates of good standing for various debtor entities with the Delaware Secretary of State's Office.
----------	-------------	-----	--------	--

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
04/27/23	S. Martinez	0.3	90.00	Receive and process certificate of good standing for IEH Auto Parts Puerto Rico, Inc. from the Delaware Secretary of State's Office.
Total Business Operations		1.6	\$ 480.00	

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

In re:)	
	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
)	

**NOTICE OF JACKSON WALKER LLP'S
FOURTH MONTHLY FEE STATEMENT FOR COMPENSATION
OF SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD FROM MAY 1, 2023 THROUGH MAY 31, 2023**

Name of Applicant:	Jackson Walker LLP	
Applicant's Role in Case:	Counsel to the Debtors and Debtors in Possession	
Date Order of Employment Signed:	March 28, 2023 [Docket No. 273]	
	Beginning of Period:	End of Period
Time period covered by this Statement:	May 1, 2023	May 31, 2023
Summary of Total Fees and Expenses Requested		
Total fees requested in this Statement:	\$1,492,004.00 (80% of \$1,865,005.00)	
Total expenses requested in this Statement:	\$36,285.91	
Total fees and expenses requested in this Statement (exclusive of 20% Holdback):	\$1,528,289.91	
Total fees and expenses referenced in this Statement (inclusive of 20% Holdback):	\$1,901,290.91	
Summary of Attorney Fees Requested		
Total attorney fees requested in this Statement:	\$1,849,961.50	
Total actual attorney hours covered by this Statement:	2,691.7	
Average hourly rate for attorneys:	\$687.28	

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

Summary of Paraprofessional Fees Requested	
Total paraprofessional fees requested in this Statement:	\$15,043.50
Total actual paraprofessional hours covered by this Statement:	56.8
Average hourly rate for paraprofessionals:	\$264.85

In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 264], each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 14 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 14-day period, the Debtor is authorized to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to §§ 327, 330, 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 Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Fee Procedures Order”) [Docket No. 264], Jackson Walker LLP (“JW”), as counsel to the Debtors and Debtors in Possession, hereby files its *Fourth Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors for the Period from May 1, 2023 Through May 31, 2023* (“Monthly Fee Statement”).

1. Pursuant to the Fee Procedures Order, JW seeks interim payment of \$1,492,004.00 (80% of \$1,865,005.00) as compensation for professional services rendered to the Debtors during the period from May 1, 2023 through May 31, 2023 (the “Fee Period”); and reimbursement of actual and necessary expenses in the amount of \$36,189.97, for a total amount of \$1,528,289.91.

2. In support of the Monthly Fee Statement, JW submits the following exhibits, which are attached hereto:

- **Exhibit A:** Summary of Expenses for the Fee Period;
- **Exhibit B:** Summary of Legal Fees by Category as Counsel for the Fee Period;
- **Exhibit C:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Restructuring

- **Exhibit D:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to General Corporate Matters;
- **Exhibit E:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Investigations;
- **Exhibit F:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Labor and Employment Matters;
- **Exhibit G:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Real Estate Matters; and
- **Exhibit H:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Sale Matters.

3. Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within fourteen (14) days of service of the Monthly Fee Statement, serve via email to JW, and the following Application Recipients (as defined in the Fee Procedures Order), a written notice setting forth the precise nature of the objection and the amount at issue (the “Notice of Objection”) on or before 4:00 p.m. (prevailing Central Time) fourteen (14) days after service of this Monthly Fee Statement:

- i. the Debtors, 112 Townpark Drive NW, Suite 300, Kennesaw, Georgia 30144, Attn: Michael Neyrey;
- ii. Jackson Walker LLP, 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Veronica A. Polnick (vpolnick@jw.com), and Vienna Anaya (vanaya@jw.com);
- iii. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Jayson Ruff (Jayson.B.Ruff@usdoj.gov) and Andrew Jimenez (Andrew.Jimenez@usdoj.gov);
- iv. counsel for the Prepetition Lender, Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Stephen Hessler (shessler@sidley.com) and Anthony Grossi (agrossi@sidley.com);
- v. counsel for the Official Committee of Unsecured Creditors, Kane Russell Coleman Logan PC, 901 Maim Street, Suite 5200, Dallas, TX 75202, Attn: Joseph M. Coleman (jcoleman@krcl.com); John J. Kane (jkane@krcl.com); Kyle Woodard (kwoodard@krcl.com);

and 5151 San Felipe, Suite 800, Houston, TX 77056 Attn: Michael P. Ridulfo (mridulfo@krcl.com); and

vi. counsel to any statutory committee appointed in these cases.

4. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. JW reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Procedures Order.

Houston, Texas
Dated: September 6, 2023

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Vienna Anaya (TX Bar No. 24091225)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

Email: mcavanaugh@jw.com

Email: vpolnick@jw.com

Email: vanaya@jw.com

Email: emeraia@jw.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A**SUMMARY OF EXPENSES FOR THE FEE PERIOD**

EXPENSE	TOTAL
Airfare	\$1,820.84
Business Meals	\$7,316.13
Color Imaging Expense	\$5,447.65
Copying Expense	\$519.60
Hotel	\$2,077.53
LEXIS Research	\$97.33
Parking	\$329.60
Staff Overtime	\$187.00
Taxi	\$127.65
Travel Expense	\$3,224.22
Westlaw	\$247.52
Hearing Transcript	\$228.69
SimplyAgree	\$500.00
SimplyAgree	\$500.00
Auction Transcripts	\$6,428.00
SimplyAgree	\$500.00
Hearing Transcript	\$84.70
Hearing Transcript	\$356.95
Relativity	\$676.90
Hearing Transcript	\$108.90
Veritext	\$3,066.55
Relativity	\$348.10
Relativity	\$1,996.11
TOTAL	\$36,189.97

EXHIBIT B**SUMMARY OF LEGAL FEES AND EXPENSES
BY CATEGORY FOR THE FEE PERIOD**

	DESCRIPTION	LEGAL FEES	EXPENSES	TOTAL
110	Case Administration	\$12,755.50		
115	Reporting	\$2,350.50		
120	Asset Analysis and Recovery	\$34,197.50		
130	Asset Disposition	\$1,500,086.00		
140	Relief from Stay and Adequate Protection	\$1,695.00		
150	Meetings and Communications with Creditors	\$190.50		
160	Fee/Employment Applications	\$856.50		
185	Assumption and Rejection of Leases and Contracts	\$142,878.00		
195	Non-Working Travel	\$3,531.00		
210	Business Operations	\$7,122.00		
220	Employee Benefits and Pensions	\$55,149.00		
230	Financing and Cash Collateral	\$22,473.50		
310	Claims Administration and Objections	\$10,407.00		
320	Plan and Disclosure Statement	\$71,313.00		
	Totals	\$1,865,005.00	\$36,285.91	\$1,901,290.91

Total Fees for Fee Period	\$1,865,005.00
20% Fee Holdback for Fee Period	(\$373,001.00)
80% of Fees Amount for Fee Period	\$1,492,004.00
Expenses for Fee Period	\$36,285.91
TOTAL REQUEST	<u>\$1,528,289.91</u>

EXHIBIT C**DETAILED RECORD OF FEES FOR
THE FEE PERIOD PERTAINING TO RESTRUCTURING**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
05/03/23	V. Polnick	0.7	525.00	Lead weekly all hands call.
05/03/23	V. Anaya	0.4	300.00	Attend all professionals WIP call.
05/04/23	W. Farmer	0.3	160.50	Participate in internal WIP call.
05/04/23	E. Flynn Meraia	1.2	678.00	Revise works in progress tracker (.8); telephone conference with JW team re works in progress (.4).
05/12/23	W. Farmer	0.8	428.00	Attend WIP call.
05/12/23	E. Flynn Meraia	1.2	678.00	Revise works in progress tracker (.5); telephone conference with JW team re works in progress (.7).
05/12/23	K. Prior	0.8	428.00	Attend WIP call.
05/16/23	V. Polnick	3.0	2,250.00	Correspond with various groups regarding general case matters.
05/17/23	D. Trevino	0.2	48.00	Correspond with Sidley re prior hearing transcripts.
05/19/23	V. Polnick	0.2	150.00	Coordinate with chambers regarding hearing settings and docket management.
05/22/23	V. Polnick	0.5	375.00	Coordinate with chambers regarding hearing settings and docket management.
05/22/23	V. Anaya	0.9	675.00	Attend internal WIP call.
05/22/23	E. Flynn Meraia	1.3	734.50	Revise works in progress list (.5); telephone conference with JW team re works in progress (.8).
05/23/23	L. Gonzalez	1.2	432.00	Review and analysis of custodial data set and assist D. Somaya with preparation of targeted searches for attorney review.
05/24/23	E. Flynn Meraia	0.5	282.50	Telephone conference with advisors re case status.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/25/23	E. Flynn Meraia	1.0	565.00	Telephone conference with JW team re works in progress (.4); revise works in progress tracker (.6).
05/26/23	V. Polnick	0.5	375.00	Coordinate with chambers regarding hearing settings and docket management.
05/30/23	V. Anaya	0.5	375.00	Call with all professionals regarding case status.
05/30/23	E. Flynn Meraia	0.7	395.50	Correspond with JW team re claimant outreach (.4); telephone conference with JW team re same (.3).
Total Case Administration		15.9	\$ 9,855.00	

Reporting:

05/01/23	E. Flynn Meraia	1.3	734.50	Review, revise MORs (1.0); correspond with Portage re same (.3).
05/01/23	D. Trevino	0.8	192.00	Compile and prepare for filing the MOR reports for the end of 1st quarter.
05/18/23	D. Trevino	0.1	24.00	Review and prepare for filing Amended schedule A/B.
05/26/23	E. Flynn Meraia	1.0	565.00	Review, comment on monthly operating reports.
05/30/23	V. Anaya	0.2	150.00	Review MORs and prepare for filing.
05/30/23	E. Flynn Meraia	1.0	565.00	Review, revise MORs.
05/30/23	D. Trevino	0.5	120.00	Review and prepare for filing the April monthly operating reports.
Total Reporting		4.9	\$ 2,350.50	

Relief from Stay/Adequate Protection Proceedings:

05/10/23	E. Flynn Meraia	0.5	282.50	Draft automatic stay letter.
05/26/23	E. Flynn Meraia	0.3	169.50	Correspond with L. Freeman re lift stay.
05/31/23	E. Flynn Meraia	1.7	960.50	Telephone conference with advisors re case status (.5); draft letter re violation of automatic stay (.8); correspond with V. Anaya re same (.4).
05/31/23	E. Flynn Meraia	0.5	282.50	Correspond with Portage, Company re potential lift stay.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
Total Relief from Stay/Adequate Protection Proceedings		3.0	\$ 1,695.00	
<u>Meetings of and Communications with Creditors:</u>				
05/05/23	D. Trevino	0.2	48.00	Communicate with light company regarding past due amounts, circulate to team.
05/08/23	L. Butler	0.3	142.50	Revise correspondence to creditors re failure to file proof of claim.
Total Meetings of and Communications with Creditors		0.5	\$ 190.50	
<u>Fee/Employment Applications:</u>				
05/11/23	K. Gradney	0.2	50.00	Review PPP third monthly fee statement for conformity with interim compensation order.
05/12/23	D. Trevino	0.2	48.00	Review and prepare for filing the Triple P RTS, LLC's Third Monthly Fee Statement (.1) Coordinate service (.1)
05/24/23	K. Gradney	0.2	50.00	Correspond with Portage regarding first fee statement.
05/26/23	K. Gradney	0.8	200.00	Prepare Jackson Walker second fee statement.
05/31/23	E. Flynn Meraia	0.9	508.50	Draft, revise Portage interim fee application (.7); correspond with Portage re same (.2).
Total Fee/Employment Applications		2.3	\$ 856.50	
<u>Assumption/Rejection of Leases and Contracts:</u>				
05/01/23	V. Anaya	9.2	6,900.00	Review agreements related to company (5.0); and prepare supplemental cure list (4.2).
05/01/23	W. Farmer	0.1	53.50	Update Initial Cure Notice Responses Tracker.
05/01/23	D. Nguyen	0.6	321.00	Review, analyze and revise drafted deal term tracker for leases (.3); revise tracker for responses to First Initial Notice to Cure (.3).
05/01/23	D. Nguyen	0.1	53.50	Correspond regarding response tracker for First Initial Cure Notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/02/23	V. Anaya	2.7	2,025.00	Continue review and edits of supplemental cure list.
05/02/23	C. Cameron	2.0	1,070.00	Review company agreements and provide summary of mechanics and payment obligations (1.0); prepare list of trade agreements and current status and confer with W. Farmer regarding same (1.0).
05/02/23	W. Farmer	1.5	802.50	Create schedule for paid/unpaid trade agreement cure amounts (.4); revise first initial cure notice tracker (.1); correspondence with initial cure notice respondents (.1) ; revise and revise first supplemental cure notice (.9)
05/02/23	D. Nguyen	0.2	107.00	Telephone conference with landlord representative re lease (.1); correspond with V. Anaya regarding the same (.1).
05/02/23	D. Nguyen	0.4	214.00	Correspond with W. Farmer regarding extensions for responses to First Initial Cure Notice (.2); correspond with relevant landlords regarding same (.2).
05/02/23	D. Trevino	0.2	48.00	Review and prepare for filing the First Supplemental Cure Notice for Executory Contracts and Unexpired Leases Subject to Possible Assumption and Assignment (.1); coordinate service (.1)
05/03/23	V. Anaya	4.9	3,675.00	Coordinate outstanding lease cure issues (0.2); Review and revise lease termination agreement (2.0); Draft 9019 motion related thereto (1.2); Call with all professionals regarding lease process (0.5); Review outstanding lease and contract issues (1.0).
05/03/23	W. Farmer	0.5	267.50	Draft 9019 Motion for 199 Hunting Park.
05/03/23	C. Luckie	0.3	106.50	Investigate and locate the deed for 8618 Riverside Dr., Oakwood, VA (.2); telephone conference with Buchanan County Clerk re same (.1).
05/04/23	W. Farmer	1.5	802.50	Draft 9019 Motion for 199 Hunting lease (1.2); update Cure Tracker (.2); correspondence with initial cure respondents (.1)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/05/23	V. Anaya	2.1	1,575.00	Call on cure issues with the company (1.0); Call with counsel to landlord (0.2); Address outstanding cure issues (0.9).
05/05/23	W. Farmer	2.7	1,444.50	Conference call with JW Team, Portage and Company (1.1); update initial cure notice tracker (.6); prepare action items list for JW team (1.0)
05/05/23	D. Nguyen	1.0	535.00	Conference with C. Zakhem, B. Elam, T. Williams, V. Anaya, W. Farmer regarding current items on cure list.
05/05/23	D. Nguyen	0.5	267.50	Review, analyze and draft summary regarding ledgers, cure reconciliation excel and analysis from cure reconciliation call (.3); correspond with W. Farmer regarding same (.2).
05/05/23	D. Nguyen	0.1	53.50	Correspond with W. Farmer and V. Anaya regarding corrections to cure notice.
05/05/23	D. Trevino	0.1	24.00	Review the recently filed motion extending deadline for the debtors to assume or reject leases, calculate and calendar deadlines.
05/08/23	V. Anaya	0.8	600.00	Review and revise Nueva Esperanza 9019 and settlement.
05/08/23	W. Farmer	0.5	267.50	Update Initial Cure response tracker (.2) ; update Supplemental cure notice response tracker (.3).
05/08/23	D. Nguyen	0.3	160.50	Draft summary tracker for responses to Supplemental Cure Notice (.2); correspond with V. Anaya regarding same (.1).
05/08/23	D. Nguyen	0.2	107.00	Correspond with V. Anaya and W. Farmer regarding outstanding diligence for responses to First Initial Cure Notice.
05/09/23	V. Anaya	1.3	975.00	Call with counsel to Nueva Esperanza (0.5); Review and revise related 9019 (0.8).
05/09/23	W. Farmer	3.1	1,658.50	Update cure notice trackers (0.3); Correspondence with cure respondents (1.0); conference call with Portage, AP and JW teams (1.0); Lien review for Ranger FL (0.8).
05/09/23	D. Nguyen	0.3	160.50	Email correspondence with various landlords for corrections to First Initial Cure Notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/09/23	D. Nguyen	1.1	588.50	Meet with C. Zakem, B. Elan, T. Williams, V. Anaya and W. Farmer regarding outstanding items for Cure list.
05/09/23	D. Nguyen	0.3	160.50	Correspond with V. Anaya and W. Farmer regarding ledgers received and discussions relating to First Cure Notice items.
05/10/23	W. Farmer	0.1	53.50	Review and confer internally regarding Ranger FL lease.
05/10/23	D. Nguyen	0.5	267.50	Revise deal term sheet tracker to incorporate addition of term sheets (.2); review and revise supplemental cure notice tracker to incorporate term sheet information (.1); review correspondence regarding withdrawal of objections regarding First Initial Cure Notice (.2).
05/10/23	D. Nguyen	0.2	107.00	Revise drafted Supplemental Cure Notice Tracker.
05/11/23	W. Farmer	0.6	321.00	Update combined cure tracker.
05/11/23	D. Nguyen	0.2	107.00	Correspond regarding responses to Cure Notice.
05/12/23	W. Farmer	1.3	695.50	Update cure tracker (.4); communicate with formal objector (.3); confer with JW team regarding objections (.3); correspond with JW team re open issues (.3).
05/12/23	D. Nguyen	0.3	160.50	Correspond with W. Farmer and V. Anaya regarding landlord representative's communications regarding cure amount and assignment and assumption.
05/12/23	D. Nguyen	0.3	160.50	Review correspondence from landlord representatives regarding cure (.1); correspond with V. Anaya and W. Farmer regarding schedules (.2).
05/13/23	V. Polnick	5.0	3,750.00	Prepare notices of assumed contracts.
05/14/23	V. Polnick	1.0	750.00	Revise assumption notices.
05/14/23	L. Butler	0.6	285.00	Review and revise assignment schedules for consistency and accuracy.
05/14/23	W. Farmer	1.1	588.50	Revise bid schedules.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/14/23	D. Nguyen	0.6	321.00	Review and analyze court docket for any additional objections to Initial or Supplemental Cure.
05/15/23	W. Farmer	3.9	2,086.50	Update cure tracker (1.1); call with Velocity Ventures (.2); compile list of outstanding objections and leases/contracts being assumed (1.3); conference call re SAP contract (.3); circulate updated cure schedules and notices to counterparties regarding their formal and informal objections (1.0).
05/15/23	D. Nguyen	0.3	160.50	Telephone correspondence with landlord regarding rejection or assumption status of lease.
05/15/23	D. Nguyen	0.1	53.50	Review correspondence from various Landlords regarding resolution of issues with Assignments.
05/16/23	V. Anaya	0.2	150.00	Prepare 9019 motion for filing.
05/16/23	W. Farmer	2.8	1,498.00	Confer with counterparties regarding cure amounts (1.0); conference call re Oracle contract (.3) ; prepare action item list re resolution of cure objections (1.0) ; update cure tracker (.5).
05/16/23	D. Nguyen	0.1	53.50	Review correspondence regarding cure of leases in First Initial Cure Notice.
05/16/23	D. Trevino	0.2	48.00	Review and prepare for filing the Emergency Motion for Entry of an Order Authorizing and Approving Settlement Between the Debtors and 199 Hunting Park (.1); coordinate service (.1).
05/17/23	W. Farmer	4.0	2,140.00	Confer with counterparties to resolve cure objections (2.2); update tracker and internal action items (1.8)
05/17/23	D. Nguyen	0.1	53.50	Review and analyze correspondence with Landlords regarding assignment and assumption of leases.
05/18/23	W. Farmer	2.8	1,498.00	Confer with counterparties to resolve cure objections (1.4); update cure tracker and internal action items (1.0) ; review sale objections against those leases/contracts being assumed (.4)
05/19/23	D. Trevino	0.2	48.00	Communicate with team regarding emergency lease amendment and related parties.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/23/23	W. Farmer	2.0	1,070.00	Contact counterparty regarding release of lien (.2); Update action items list (1.6); correspond with JW team re Disney Road objection (.2).
05/23/23	D. Trevino	0.5	120.00	Review and prepare for filing the supplemental notices of assumption and assignment, coordinate service.
05/24/23	V. Anaya	0.5	375.00	Correspond with landlords regarding sale issues.
05/24/23	W. Farmer	1.1	588.50	Confer w/ JW Team regarding cure objections (.4); update counterparties regarding objections with potential resolutions (.7).
05/24/23	D. Trevino	0.6	144.00	Initial draft of rejection motion.
05/25/23	W. Farmer	0.9	481.50	Resolve cure objections.
05/25/23	D. Trevino	0.5	120.00	Draft CNO for the 365(d) motion.
05/26/23	W. Farmer	0.5	267.50	Resolve cure objections.
05/26/23	D. Trevino	0.3	72.00	Compiling and filing the CNO for the 365(d)(4) deadline.
05/30/23	V. Anaya	1.2	900.00	Review and revise rejection motion.
05/30/23	W. Farmer	1.8	963.00	Call re Epicor contract (.5) ; update cure action items for JW internal (.3) ; resolve cure objections (1.0)
05/30/23	D. Nguyen	0.1	53.50	Correspond with V. Anaya regarding lease assumption matters.
05/30/23	D. Trevino	0.2	48.00	Review the recently filed order for debtors to assume or reject unexpired leases under 365, calculate and docket related deadlines.
05/30/23	D. Trevino	0.2	48.00	Review and prepare for filing the Second Supplemental Notice of Assumption and Assignment of Designated Contracts to American Entertainment Properties Corp. (.1); coordinate service (.1).
05/30/23	D. Trevino	0.4	96.00	Compile and prepare for filing the first and second notice of assumption and assignment regarding National Auto Parts Warehouse contracts and Arnold Oil Company Winning Bidder (.3); calendar deadlines (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/31/23	W. Farmer	1.6	856.00	Resolve remaining cure objections (.8); call re SAP contracts (.3); call re Epicor contracts (.5).
Total Assumption/Rejection of Leases and Contracts		77.5	\$ 46,583.00	
<u>Non-Working Travel:</u>				
05/09/23	C. Cameron	1.8	963.00	Travel from Austin to Houston for auction.
05/11/23	C. Cameron	1.8	963.00	Return travel home from auction proceeding.
05/18/23	C. Cameron	1.5	802.50	Travel to Houston for sale hearing.
05/19/23	C. Cameron	1.5	802.50	Travel home from sale hearing.
Total Non-Working Travel		6.6	\$ 3,531.00	
<u>Business Operations:</u>				
05/01/23	L. Butler	1.3	617.50	Redact insurance policy.
05/01/23	D. Trevino	0.2	48.00	Review and prepare for filing the OCP dec of Littleton Park Joyce (.1); coordinate service (.1)
05/01/23	D. Trevino	0.2	48.00	Review the recently entered order on removal deadline, calendar date with reminders.
05/03/23	G. Cowart	0.2	197.00	Confer with E. Meraia regarding role of CAP Trust as OCP and type of services.
05/03/23	E. Flynn Meraia	1.4	791.00	Correspond with claimants re insurance policy (.5); correspond with OCPs re declarations (.2); review, revise same (.3); revise amended OCP notice (.2); correspond with G. Cowart re same (.2).
05/03/23	D. Trevino	0.2	48.00	Review and prepare for filing the Notice of Modification to the OCP List (.1); coordinate service (.1).
05/05/23	E. Flynn Meraia	1.4	791.00	Correspond with OCPs re declarations (1.0); revise same (.4).
05/05/23	J. Pupo	0.4	92.00	Correspond with team re OCP declarations (.1); prepare for filing (.2); coordinate service (.1).
05/05/23	D. Trevino	0.2	48.00	Review and prepare for filing the OCP declaration of Hall Booth Smith (.1); coordinate service (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/05/23	D. Trevino	0.2	48.00	Review and prepare for filing the OCP dec of Littler Mendelson (.1) Coordinate service (.1)
05/08/23	E. Flynn Meraia	1.2	678.00	Correspond with OCPs (1.0); correspond with B. Butler re vendor inquiry (.2).
05/08/23	D. Trevino	0.2	48.00	Review and prepare for filing the Declaration of Disinterestedness of Anderson Crawley & Burke, PLLC (.1); coordinate service (.1).
05/08/23	D. Trevino	0.2	48.00	Review and prepare for filing the Declaration of Disinterestedness of Carr Allison, P.C (.1) Coordinate service (.1)
05/08/23	D. Trevino	0.2	48.00	Review and prepare for filing the Declaration of Disinterestedness of Charouhis & Associates, P.A. (.1); coordinate service (.1)
05/09/23	E. Flynn Meraia	0.4	226.00	Telephone conference with OCPs.
05/11/23	C. Thompson	0.5	375.00	Begin review and analysis of broker agreement and conference with co-counsel regarding related bankruptcy issues.
05/12/23	C. Thompson	0.3	225.00	Correspondence with regarding evaluation of broker agreement.
05/12/23	C. Cameron	0.4	214.00	Correspond with C. Zakhem regarding vendor contract status and payments and correspond with vendor representative regarding same.
05/15/23	C. Cameron	0.5	267.50	Correspond with team and vendors regarding contract and ongoing obligations.
05/22/23	E. Flynn Meraia	0.5	282.50	Correspond with Portage re vendor case inquiries.
05/23/23	C. Cameron	0.4	214.00	Correspond with Portage regarding amounts due to specific vendors (.2); correspond with vendors regarding outstanding obligations and payments. (.2).
05/25/23	V. Anaya	0.5	375.00	Coordinate payment and setoff issues with Pep Boys.
05/25/23	E. Flynn Meraia	0.2	113.00	Correspond with L. Freeman re insurance.
05/30/23	E. Flynn Meraia	0.6	339.00	Correspond with JW team re OCPs (.3); revise OCP tracker (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
Total Business Operations		11.8	\$ 6,181.50	
<u>Employee Benefits/Pensions:</u>				
05/03/23	L. Butler	2.5	1,187.50	Research regarding severance and employee reimbursement claim status.
05/04/23	D. Holiday	0.8	520.00	Research re PTO policy.
05/04/23	L. Butler	0.9	427.50	Research regarding employee reimbursements.
05/04/23	E. Flynn Meraia	0.5	282.50	Research re reimbursement expenses (.4); correspond with G. Graham re same (.1).
05/05/23	K. Prior	0.5	267.50	Review case law research on expense reimbursements.
05/08/23	K. Prior	0.8	428.00	Conduct research on employee travel expenses.
05/09/23	K. Prior	3.3	1,765.50	Research travel expense reimbursement priority.
05/29/23	G. Graham	0.5	375.00	Correspondence regarding KERP issue.
05/30/23	G. Graham	8.0	6,000.00	Correspondence regarding TSA (.7); calls regarding same (2.0); correspondence regarding sales (2.1); attend sales update call (.6); attend call regarding wind-down and sale process (.6); correspondence regarding KERP issues (.4); review prior emails relating to same (.2); correspondence regarding plan and wind down (.8); calls regarding same (.6).
Total Employee Benefits/Pensions		17.8	\$ 11,253.50	
<u>Financing/Cash Collections:</u>				
05/01/23	J. McDonough	0.3	262.50	Review emails and revised iterative drafts of Credit Application and related documents.
05/01/23	K. Peguero	6.1	5,032.50	Advise G. Girling regarding Credit Agreement (.3); analyze related issues (2.4); analyze releases (1.2); analyze remaining objections and revise DIP Order to address (1.7); confer with JW team regarding same (.5)
05/01/23	E. Flynn Meraia	0.8	452.00	Correspond with JW team re DIP objections.
05/01/23	D. Trevino	0.2	48.00	Create comparison document for the DIP releases and the releases on the 9019 motion.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/02/23	K. Peguero	5.6	4,620.00	Revise and finalize Final DIP Order (2.9); prepare for DIP hearing (2.0); attend DIP hearing (.7)
05/02/23	K. Gradney	0.3	75.00	Prepare for filing proposed DIP order.
05/02/23	D. Trevino	0.2	48.00	Circulate to V. Polnick precedent DIP hearing transcripts.
05/02/23	D. Trevino	0.1	24.00	Correspond with client re DIP hearing.
05/03/23	K. Peguero	0.4	330.00	Finalize proposed DIP Order for filing.
05/03/23	C. Cameron	0.5	267.50	Confer with Sidley and related teams to discuss executed DIP Financing Agreement and related filing.
05/03/23	D. Trevino	0.3	72.00	Compile revised Final DIP Order (.2); prepare for filing and communicate with chambers (1).
05/09/23	K. Gradney	0.2	50.00	Prepare fee estimate for professional fee escrow.
05/16/23	V. Argeroplos	0.8	556.00	Prepare fee estimate per Portage request.
05/16/23	K. Gradney	0.1	25.00	Coordinate professional fee estimate pursuant to DIP order.
05/24/23	V. Argeroplos	0.8	556.00	Prepare fee estimate per Portage request.
05/25/23	J. McDonough	0.5	437.50	Review sale documents and prepare comments/requests related to releases and loan document covenants, representations and deliverables.
05/25/23	S. Martinez	0.9	270.00	Prepare correspondence with M. Neyrey, M. Meghi regarding signature pages to ancillary documents.
Total Financing/Cash Collections		18.1	\$ 13,126.00	

Claims Administration and Objections:

05/09/23	L. Butler	2.2	1,045.00	Research re WARN act violation claims.
05/10/23	L. Butler	1.1	522.50	Research regarding WARN act violation claims.
05/13/23	V. Polnick	1.5	1,125.00	Investigate claim related to Visa/MC class action.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/15/23	V. Polnick	3.5	2,625.00	Review information and responses related to Visa/MC asset.
05/15/23	L. Butler	0.4	190.00	Research regarding WARN Act penalties as priority claims.
05/17/23	V. Polnick	5.0	3,750.00	Research and discuss Visa/MC class action with various case groups.
05/22/23	E. Flynn Meraia	0.4	226.00	Correspond with UCC re claims objections.
05/24/23	E. Flynn Meraia	0.7	395.50	Review, revise claim objections (.5); conference with Portage re same (.2).
05/25/23	E. Flynn Meraia	0.5	282.50	Correspond with UCC re claim objections.
05/26/23	D. Trevino	0.8	192.00	Compile and prepare for filing the first and second omnibus claim objections (.5); coordinate service (.1); calculate and docket objection deadline (.2).
05/31/23	J. Gonzalez	0.1	53.50	Correspond regarding buyer claims.
Total Claims Administration and Objections		16.2	\$ 10,407.00	

Plan and Disclosure Statement (including Business Plan):

05/01/23	V. Polnick	8.0	6,000.00	Prepare for DIP, 9019, and conditional approval hearing, revised plan and disclosure statement.
05/01/23	E. Flynn Meraia	5.3	2,994.50	Revise Plan (3.9); correspond with JW team re same (.9); draft, revise exclusivity motion (.5).
05/02/23	V. Polnick	9.0	6,750.00	Prepare for and lead 9019, final DIP, and conditional approval hearings.
05/02/23	V. Anaya	0.8	600.00	Coordinate hearing preparation (0.5); attend hearing on disclosure statement conditional approval (0.3).
05/02/23	L. Butler	0.5	237.50	Call with PPP and KR teams regarding Plan edits.
05/02/23	L. Butler	1.5	712.50	Revise disclosure statement according to class treatment status.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/02/23	C. Cameron	5.7	3,049.50	Call with Sidley team to discuss plan filing (.7); call with L. Freeman, V. Polnick and G Girling regarding DIP security agreement in relation to plan filing (0.5); revise Plan filings and confer with team regarding same (.7); revise Disclosure Statement motions and exhibits and related filings (3.0); attend conditional approval of disclosure statement hearing (.8).
05/02/23	W. Farmer	0.3	160.50	Review and revise disclosure statement and exhibits per change to class structure.
05/02/23	E. Flynn Meraia	8.3	4,689.50	Draft, revise plan/disclosure statement (4.5); telephone conference with UCC, Sidley re same (.4); conference with UCC, Sidley, JW teams re same (1.0); attend conditional approval of disclosure statement hearing (.8); correspond with JW team re hearing preparation (1.2); conference with Pep Boys re plan (.4).
05/02/23	K. Gradney	0.9	225.00	Assist with preparation of hearing on conditional approval of the disclosure statement.
05/02/23	D. Trevino	1.0	240.00	Attend hearing for conditional approval of DS.
05/02/23	D. Trevino	0.5	120.00	Compile 9019 order and executed term sheet.
05/02/23	D. Trevino	0.5	120.00	Compile revised DS order and exhibits, prepare for filing ahead of hearing (.4); communicate with chambers regarding same (.1).
05/02/23	D. Trevino	0.4	96.00	Review the entered Order Conditionally Approving DS, calendar dates and deadlines.
05/03/23	V. Polnick	3.0	2,250.00	Coordinate regarding solicitation of plan and DS.
05/03/23	V. Anaya	1.4	1,050.00	Review and revise publication notice (0.8); Call with E. Freeman regarding solicitation coordination (0.2); Correspond with KCC regarding same (0.4).
05/03/23	L. Butler	0.8	380.00	Revise exclusivity extension motion.
05/03/23	C. Cameron	1.0	535.00	Revise solicitation materials to include necessary information.
05/03/23	W. Farmer	0.8	428.00	Revise disclosure statement motion and exhibits to same.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/03/23	E. Flynn Meraia	4.6	2,599.00	Revise combined plan and disclosure statement (2.7); correspond with UCC, Sidley re same (.9); revise solicitation materials (1.0).
05/04/23	D. Holiday	0.6	390.00	Review and provide suggested amendments to amended and restated severance plan.
05/04/23	V. Polnick	6.5	4,875.00	Coordinate solicitation of plan and disclosure statement and related case matters.
05/04/23	V. Anaya	0.4	300.00	Coordinate outstanding solicitation issues with KCC.
05/04/23	L. Butler	1.3	617.50	Revise exclusivity motion.
05/04/23	E. Flynn Meraia	6.3	3,559.50	Revise exclusivity motion (1.0); revise combined plan and disclosure statement (2.1); correspond with UCC re same (.5); conference and correspond with Sidley re same (.5); correspond with V. Polnick re same (.4); telephone conference with V. Anaya re plan (.3); research re same (.8); prepare documents for solicitation (.7).
05/05/23	J. Pupo	0.1	23.00	Correspond with team re service of motion to extend exclusivity and unexpired leases
05/05/23	D. Trevino	0.1	24.00	Review the recently filed motion to extend exclusivity, calculate and calendar deadlines.
05/08/23	V. Anaya	0.2	150.00	Call on solicitation issues with KCC.
05/12/23	E. Flynn Meraia	0.4	226.00	Correspond with JW team re confirmation, plan.
05/15/23	J. Staple	0.3	190.50	Attend wind down planning call.
05/15/23	A. Withers	1.9	1,358.50	Revise tax sections of First Amended Plan and Disclosure Statement.
05/17/23	E. Flynn Meraia	0.5	282.50	Telephone conference with V. Polnick, UCC re plan.
05/18/23	V. Polnick	5.0	3,750.00	Negotiate various language and concessions regarding plan confirmation.
05/22/23	E. Flynn Meraia	1.1	621.50	Correspond with JW team re plan (.6); correspond with JW team re confirmation schedule (.3); revise same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/22/23	D. Trevino	0.1	24.00	Circulate precedent motions to reset hearing to V. Anaya.
05/23/23	V. Polnick	6.0	4,500.00	Draft new confirmation schedule and coordinate consent regarding same (4.0); various discussions regarding plan confirmation and related issues (2.0).
05/23/23	E. Flynn Meraia	0.9	508.50	Telephone conference with UCC re plan (.1); correspond with V. Polnick re same (.5); correspond with advisors re plan supplement (.3).
05/23/23	D. Trevino	0.1	24.00	Circulate to clients dial-in information for confirmation hearing.
05/24/23	E. Flynn Meraia	0.4	226.00	Draft, revise motion to reset confirmation hearing.
05/24/23	D. Somaya	2.4	1,764.00	Review previously-filed plan supplements and retention of claims clauses and prepare same for Auto Plus.
05/24/23	K. Gradney	0.2	50.00	Finalize for filing and service notice of reset of hearing on combined disclosure statement and confirmation.
05/24/23	D. Trevino	0.5	120.00	Draft motion to reset confirmation hearing.
05/25/23	V. Polnick	1.8	1,350.00	Discuss plan revisions with UCC.
05/25/23	V. Polnick	2.5	1,875.00	Coordinate entry of revised confirmation schedule.
05/25/23	E. Flynn Meraia	5.9	3,333.50	Call with UCC re plan (1.5); correspond with UCC re same (.3); revise plan (.8); correspond with interested parties re plan objections (.6); correspond with V. Polnick re confirmation order (1.0); telephone conference with creditors re solicitation (.4); correspond with KCC re same (.3); correspond with JW team re plan (1.0).
05/25/23	D. Trevino	0.6	144.00	Prepare initial draft of confirmation order.
05/25/23	D. Trevino	0.2	48.00	Review the recently filed revised order regarding plan and DS deadlines, calendar same.
05/25/23	D. Trevino	0.2	48.00	Compile precedent plans, circulate to E. Meraia.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/25/23	D. Trevino	0.4	96.00	Draft notice of reset confirmation hearing and deadlines.
05/25/23	D. Trevino	0.5	120.00	Draft CNO for the exclusivity motion.
05/26/23	E. Flynn Meraia	5.1	2,881.50	Revise CNO re exclusivity motion (.1); correspond with JW team re same (.1); correspond with Sidley re plan comments (.3); correspond with JW team re same (1.0); review confirmation objections (2.3); draft tracker re same (.9); correspond with JW, KCC teams re voting (.4).
05/30/23	V. Polnick	1.5	1,125.00	Plan negotiations with various parties.
05/30/23	E. Flynn Meraia	4.2	2,373.00	Revise plan (1.8); correspond with JW, UCC, Sidley teams re same (1.3); review objections (1.1).
05/30/23	D. Trevino	0.1	24.00	Review the recently filed order extending exclusivity period, docket deadlines.
05/31/23	E. Flynn Meraia	1.9	1,073.50	Revise plan objection tracker (.6); correspond with Sidley re same (.4); revise confirmation order (.9).
Total Plan and Disclosure Statement (including Business Plan)		114.5	\$ 71,313.00	

EXHIBIT D**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO GENERAL CORPORATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
05/12/23	A. Cavazos	0.7	507.50	Telephone conference with V. Anaya, E. Meraia, M. Cavanaugh, L. Freeman and others regarding work in progress.
05/12/23	G. Girling	0.5	282.50	Participate in internal conference call.
Total Case Administration		1.2	\$ 790.00	
<u>Employee Benefits/Pensions:</u>				
05/08/23	G. Girling	1.9	1,073.50	Prepare resolutions for the severance plan.
Total Employee Benefits/Pensions		1.9	\$ 1,073.50	
<u>Financing/Cash Collections:</u>				
05/01/23	A. Cavazos	0.8	580.00	Review proposed comments to Credit Agreement (0.3); review draft Notice of Borrowing (0.1); review final executed debtor-in-possession Pledge and Security Agreement (0.2); review G. Girling comments to Credit Agreement (0.2).
05/01/23	G. Girling	2.7	1,525.50	Correspond re Credit Agreement and revise same (1.2), compile officer's certificate (.6), review exhibit C (.2), correspondence with company regarding expenses and borrowings (.5) and review executed pledge agreement (.2).
05/02/23	A. Cavazos	1.4	1,015.00	Analyze objection to DIP Order by Element Fleet (0.3); correspondence to K. Peguero regarding same (0.2); review lender counsel revised draft of debtor-in-possession credit agreement (0.3); analyze other closing issues (0.6).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/02/23	G. Girling	3.2	1,808.00	Review and respond to emails regarding potential borrowings and the credit agreement with client (.8), attend internal call regarding and related correspondence on closing checklist and schedule 6.02 (.6), review changes to credit agreement and attend to related internal correspondence (.7), review and respond to emails with lender's counsel and internal counsel regarding closing of the DIP facility (1.1).
05/03/23	A. Cavazos	0.7	507.50	Attention to closing debtor-in-possession credit facility.
05/03/23	G. Girling	0.5	282.50	Correspond regarding DIP facility closing with internal and lender's counsel.
05/08/23	A. Cavazos	0.8	580.00	Review IEH Auto Parts LLC Severance Pay Plan in connection with resolutions approving the amendment, restatement and termination of such Plan (0.2); review draft resolutions and prepare revised draft incorporating comments thereto (0.6).
05/25/23	A. Cavazos	1.1	797.50	Analyze question regarding termination of letters of credit and release of liens on DIP credit facility (.5); correspondence to G. Girling regarding same (.2); review Asset Purchase Agreement, Sale Order and Motion in connection with same (.4).
05/25/23	G. Girling	2.9	1,638.50	Research and review PSA provisions regarding the DIP facility.
05/29/23	A. Cavazos	0.3	217.50	Correspondence to M. Dolan regarding letter of credit questions in connection with asset sale (.1); review file in connection with same (.2).
05/29/23	G. Girling	0.7	395.50	Correspond re APA section relating to the DIP facility.
Total Financing/Cash Collections		15.1	\$ 9,347.50	

EXHIBIT E**DETAILED RECORD OF FEES FOR THE
FEE PERIOD PERTAINING TO INVESTIGATIONS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
05/17/23	R. Duhon	0.6	201.00	Assist J. Gonzalez in preparing Relativity workspace for litigation team.
05/17/23	R. Duhon	1.3	435.50	Assist J. Gonzalez with the preparation of email data received form the client for attorney review and analysis in Relativity.
05/18/23	R. Duhon	1.5	502.50	Assist J. Gonzalez with the preparation of new email data received from client for attorney review and analysis in Relativity.
05/19/23	R. Duhon	2.5	837.50	Assist J. Gonzalez with the preparation of additional email data received from the client for attorney review and analysis in Relativity.
05/23/23	R. Duhon	0.4	134.00	Assign C. Bankler and D. Somaya access to the Relativity workspace to assist with document review and analysis.
Total Case Administration		6.3	\$ 2,110.50	
<u>Asset Analysis and Recovery:</u>				
05/17/23	C. Bankler	1.3	1,072.50	Analysis of bidder, disqualification issues and potential claims.
05/17/23	J. Gonzalez	5.0	2,675.00	Review documents re auction investigation.
05/18/23	C. Bankler	1.7	1,402.50	Legal research and analysis of auction, disqualification issues and potential claims.
05/18/23	J. Gonzalez	5.4	2,889.00	Conduct investigation into auction process.
05/19/23	J. Gonzalez	1.7	909.50	Discuss investigation internally (.6); attend sale hearing (1.1).
05/21/23	J. Gonzalez	0.3	160.50	Correspond regarding investigation on additional individuals re auction.
05/22/23	C. Bankler	2.8	2,310.00	Analysis and assessment of potential claims and issues relating to auction process.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/22/23	J. Gonzalez	0.5	267.50	Review investigation materials re auction and discuss internally next steps.
05/23/23	C. Bankler	1.8	1,485.00	Analysis of potential claims and causes of action arising from potential breaches of confidentiality.
05/23/23	D. Somaya	3.7	2,719.50	Review and analyze initial email findings by J. Gonzalez for all relevant employee custodians.
05/24/23	C. Bankler	3.3	2,722.50	Coordinate investigation issues and scope (1.3); prepare for and conference with client (.6); follow up regarding evidence to investigate regarding breaches of confidentiality (1.4).
05/24/23	D. Somaya	2.4	1,764.00	Confer with L. Gonzalez regarding sorting employee emails for investigation (.4); confer with M. Neyrey regarding investigation (.5); prepare notes regarding initial findings (1.0); initial review of employee emails on relativity (.5).
05/25/23	C. Bankler	1.8	1,485.00	Assessment of investigation evidence regarding breaches of confidentiality (1.3); coordination of future evidence gathering (.5).
05/25/23	D. Somaya	1.7	1,249.50	Complete review of all emails to personal email accounts of certain custodians and prepare analysis to C. Bankler.
05/25/23	L. Gonzalez	3.0	1,080.00	Assist D. Somaya with preparation of targeted searches of communications.
05/26/23	C. Bankler	1.5	1,237.50	Coordination of investigation into breach of confidentiality requirements.
05/26/23	D. Somaya	1.7	1,249.50	Complete review of all emails to personal email accounts of certain custodians and prepare analysis to C. Bankler.
05/29/23	J. Gonzalez	0.2	107.00	Review employee emails.
05/29/23	D. Somaya	2.7	1,984.50	Finalize review of current employees' relevant emails (2.5); prepare analysis to M. Neyrey regarding same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/30/23	D. Somaya	3.4	2,499.00	Review notes and confer with M. Neyrey regarding email search findings of current employees (.4); Review emails from employee's work email account to personal account and prepare analysis regarding same (1.5); research bidder's bidding changes (1 .5).
05/30/23	L. Gonzalez	0.8	288.00	Assist D. Somaya with preparation of targeted searches of communications.
05/31/23	D. Somaya	3.2	2,352.00	Review and analyze employee emails.
05/31/23	L. Gonzalez	0.8	288.00	Assist D. Somaya with preparation of targeted searches of communications.
Total Asset Analysis and Recovery		50.7	\$ 34,197.50	

EXHIBIT F**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO LABOR AND EMPLOYMENT MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Employee Benefits/Pensions:</u>				
05/03/23	G. Fiddler	0.1	76.50	Coordinate advice on WARN and severance issues provided to bankruptcy team.
05/03/23	G. Fiddler	0.1	76.50	Review communications on WARN and severance agreement issues and advice regarding same.
05/03/23	D. Holiday	1.2	780.00	Review AP severance plans to assist in determining severance obligations for employees involuntarily terminated.
05/03/23	D. Holiday	0.5	325.00	Analysis of whether severance policy can be terminated prior to anticipated layoffs.
05/03/23	D. Holiday	0.5	325.00	Review state-by-state wage liability chart in preparation for inquiries related to anticipated layoffs.
05/03/23	J. Staple	2.0	1,270.00	Review and respond to email regarding next steps with WARN Act and paid time off payouts (.2); review and respond to G. Graham email regarding severance plan (.4); review 2021 and 2022 severance plans (1.0); email correspondence related to assessment of operative severance plan under ERISA (.4).
05/04/23	G. Cowart	0.7	689.50	Analysis of severance plan termination requirements (.4); prepare memo re plan termination and considerations (.3)
05/04/23	G. Cowart	3.3	3,250.50	Conference call with client, employment attorneys and G. Graham re WARN Act (.7); revise severance plan (2.3); send draft amended severance plan to client and employment laws (.2); review revisions from client and D. Holiday (.1).
05/04/23	D. Holiday	0.6	390.00	Review state-by-state wage liability chart.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/04/23	D. Holiday	0.8	520.00	Conference call with Auto Plus regarding severance, WARN, and PTO issues.
05/04/23	D. Holiday	0.5	325.00	Review communications with Auto Plus corporate counsel re employee issues.
05/04/23	D. Holiday	3.2	2,080.00	Update state-by-state wage liability chart re payday laws.
05/04/23	J. Staple	1.8	1,143.00	Review and respond to various emails related to WARN Act issues and analysis of severance plan, including review of G. Cowart's analysis related to plan (.6); review WARN analysis in preparation for call (.4); attend call regarding severance plan, WARN, and PTO payouts (.8).
05/05/23	G. Cowart	1.2	1,182.00	Analyze proposed changes to severance plan (.2); confer with client regarding plan coverage changes impacting plan amendment (.2); revise severance plan for changes in corporate sponsors and planned layoffs (.8)
05/05/23	D. Holiday	0.3	195.00	Review finalized amended and restated severance plan and next steps.
05/05/23	D. Holiday	1.3	845.00	Further research re PTO policy.
05/05/23	J. Staple	3.6	2,286.00	Review proposed edits to amended and restated severance plan (.2); correspond re severance plan amendment (.4); review updated employee roster and assess next steps to analyze under WARN Act (.3); conduct WARN analysis based on new employee roster (2.5); email to M. Crinnion re WARN Act analysis (.2).
05/05/23	J. Staple	0.4	254.00	Assess next steps in WARN Act obligations related to new employee roster, including review of lookback rules.
05/05/23	A. Darwesh	1.2	240.00	Review wind down severance spreadsheet (.8); update WARN notice locations chart (.4).
05/08/23	J. McDonough	1.8	1,575.00	Review corporate resolutions regarding termination of severance plan (.7); telephone conferences with G. Cowart (.2); review and analysis of plan documents and organizational documents (.5); review and respond to related emails (.4)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/08/23	G. Cowart	1.2	1,182.00	Review emails from client regarding adoption of amended severance plan (.3); respond to inquiries regarding severance plan amendment (.3); telephone conversation with client regarding severance (.3); analyze resolutions necessary to approve the amendment and restatement of the severance plan (.4); Confer with client regarding appropriate Board to adopt amended plan (.2)
05/08/23	D. Holiday	0.6	390.00	Review finalized amended and restated severance plan and communications with Auto Plus counsel regarding board approval.
05/08/23	J. Staple	0.6	381.00	Review multiple email correspondence to and from M. Crinnion related to severance plan (.5); correspond with G. Graham regarding potential layoffs (.1).
05/09/23	G. Fiddler	0.1	76.50	Review communications regarding WARN related issues.
05/09/23	G. Fiddler	0.2	153.00	Review WARN question from G. Graham (.1); research re same (.1).
05/09/23	G. Cowart	1.6	1,576.00	Analyze key employee retention agreement regarding (.1.2); confer with G.Graham regarding key employee retention agreement (.4)
05/09/23	D. Holiday	0.3	195.00	Review amended execution resolution of revised severance plan.
05/09/23	D. Holiday	1.2	780.00	Review updated WARN analysis for client review.
05/09/23	D. Holiday	0.8	520.00	Continue to update chart on state-by-state PTO analysis.
05/09/23	D. Holiday	0.8	520.00	Review and respond to correspondence regarding Georgia state laws re termination.
05/09/23	D. Holiday	0.8	520.00	Review WARN Act exceptions to providing notice to determine whether any are applicable.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/09/23	J. Staple	2.5	1,587.50	Review multiple emails related to severance plan amendment (.2); review request for WARN Act analysis and assess next steps to compile summary analysis (.4); multiple email correspondence with V. Anaya related to WARN analysis (.3); amend and revise WARN analysis to compile and provide information on federal and state compliance to lenders (1.6).
05/09/23	J. Staple	0.3	190.50	Review and respond to G. Graham email related to separation of employment.
05/09/23	J. Staple	0.5	317.50	Correspond with G. Graham regarding WARN aggregations rules.
05/09/23	J. Staple	0.5	317.50	Review and respond to V. Anaya email regarding WARN Act exceptions.
05/09/23	A. Darwesh	0.3	60.00	Review WARN Notice Locations chart.
05/10/23	D. Holiday	1.7	1,105.00	Continue update of state-by-state analysis regarding mandatory PTO payout obligations and state laws regarding timing of final paychecks for terminated employees.
05/10/23	J. Staple	0.1	63.50	Review email correspondence and PTO payout and state law final paycheck rule chart from D. Holiday.
05/14/23	D. Holiday	0.4	260.00	Review correspondence regarding further wind down planning for AP to determine issues and provide input regarding termination of employees.
05/15/23	G. Fiddler	0.1	76.50	Confer with J. Staple regarding WARN issues related to client's proposed course of layoffs.
05/15/23	J. Staple	0.4	254.00	Plan and prepare for wind down call re WARN Act.
05/16/23	G. Cowart	0.9	886.50	Prepare answer regarding COBRA question from client (.4); prepare follow up email to respond to additional question regarding claims and health plan (.5)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/16/23	D. Holiday	1.9	1,235.00	Review COBRA obligations for Auto Plus and terminated employees under federal law and mini-COBRA state laws to respond to client's inquiry regarding provision of benefits upon termination.
05/16/23	J. Staple	0.6	381.00	Correspond regarding COBRA continuation (.4); telephone conference with G. Cowart regarding retirement benefits and other employee benefits (.2).
05/17/23	G. Cowart	0.6	591.00	Prepare email summarizing options for addressing 401(k) plan in bankruptcy
05/17/23	J. Staple	0.3	190.50	Email correspondence related to 401(k) plan and counsel.
05/18/23	G. Fiddler	0.3	229.50	Confer with M. Cavanaugh and client regarding employee situation, best practices, and next steps.
05/18/23	J. Staple	1.3	825.50	Review and respond to M. Crinnion email regarding New Jersey mini-WARN (.9); review G. Cowart email regarding 401(k) termination and summarize in email correspondence with M. Crinnion and T. Givens regarding 401(k) termination (.4).
05/22/23	G. Fiddler	0.1	76.50	Review information regarding employee injury and potential reporting obligations of client.
05/22/23	D. Holiday	0.6	390.00	Review reporting requirements under Virginia Occupation and Safety Administration re employee workplace injury.
05/22/23	J. Staple	0.5	317.50	Review and respond to email regarding workplace safety incident (.2); review Virginia Occupational Safety and Health web resources regarding jurisdiction (.1); review and respond to Portage Point email regarding VOSH (.2).
05/23/23	G. Cowart	0.4	394.00	Confer with client regarding status of 401(k) plan with respect to bankruptcy and related plans

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/23/23	J. Staple	1.5	952.50	Prepare for call regarding 401(k) by reviewing notes and email correspondence (.1); attend call related to 401(k) termination (.5); review Moorestown draft WARN notice and return to M. Crinnion via email with comments (.9).
05/23/23	J. Staple	0.8	508.00	Review and respond to M. Crinnion email outlining points of concern related to retention bonuses and consultant agreements.
05/24/23	J. Staple	0.5	317.50	Telephone conference with M. Crinnion regarding NJ WARN (.3); review and respond to M. Crinnion email regarding severance disclosure in NJ WARN notices (.2).
05/25/23	J. Staple	2.2	1,397.00	Review and respond to multiple WARN Act emails from T. Givens and M. Crinnion regarding Moorestown (.6); review and respond to T. Givens email regarding employee socials and DOB (.9); correspondence with T. Givens related to FMP requests for additional employee information (.3); review and respond to G. Graham email regarding employee information and employee handbook policies (.4).
05/26/23	G. Fiddler	0.1	76.50	Review communications on WARN issue in Moorestown.
05/26/23	G. Cowart	0.9	886.50	Respond to inquiry from T. Brown regarding 401(k) plan and bankruptcy (.2); analyze key employee retention agreement regarding duration (.7)
05/29/23	G. Cowart	0.8	788.00	Analysis of key employee retention agreement in light of additional facts regarding plan implementation

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/30/23	G. Cowart	3.0	2,955.00	Analyze employee retention agreements regarding various departures (.8); confer with G. Graham regarding employee departures and impact in bankruptcy (.5); confer with Pep Boys counsel with client's HR team regarding benefit plans and reorganization plan becoming effective (.8); prepare follow up email regarding discussion to G. Graham requesting information from call (.3); analyze language in APA in process regarding impact on benefits (.4); provide comments to M. Dolan (.2).
05/30/23	J. Staple	0.6	381.00	Attend telephone conference related to benefit plans.
Total Employee Benefits/Pensions		58.0	\$ 42,132.50	

EXHIBIT G**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO REAL ESTATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Assumption/Rejection of Leases and Contracts:</u>				
05/01/23	T. Dunn	2.8	1,960.00	Review and analyze approved term sheets, corresponding lease documents and lease amendment drafts and revise lease amendments per same (1.9); call with Auto Plus, B. Riley and Portage regarding lease amendment status (.5); revise lease amendments and send to Auto Plus for review and comment (.4).
05/01/23	M. Brewster	2.9	2,175.00	Review and analyze approved term sheets and corresponding lease documents and draft lease amendments per same (1.2) Review and analyze approved term sheets and draft lease amendments and draft revisions to the same (1.1); Discuss status updates and comments to draft lease amendments with lease amendment team (.6).
05/01/23	C. Capili	1.9	902.50	Telephone conference with JW team to discuss lease amendments (0.5); draft lease amendments (1.4).
05/01/23	A. Hogan	6.0	3,690.00	Review lease documents and prepare draft amendments (5.5); conference call with JW team regarding same (.5).
05/02/23	T. Dunn	2.3	1,610.00	Review and analyze approved term sheets, corresponding lease documents and lease amendment drafts and revise lease amendments and send to Auto Plus for review and comment.
05/02/23	M. Brewster	1.2	900.00	Review and analyze approved term sheets and draft lease amendments and draft revisions to same (.9); Discuss status updates and comments to draft lease amendments with lease amendment team (.3).
05/02/23	C. Capili	3.2	1,520.00	Discuss outstanding lease amendment questions with T. Dunn (0.2); draft lease amendments (3.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/02/23	A. Hogan	3.0	1,845.00	Review lease documents and prepare draft amendments (2.7); email correspondence with Auto Plus team regarding same (.3).
05/03/23	T. Dunn	4.9	3,430.00	Call with JW team regarding outstanding lease amendment issues (.5); review and analyze approved term sheets and corresponding lease documents and draft lease amendments per same and send for Auto Plus review and comment (3.9); call with Auto Plus, B. Riley and Portage regarding lease amendment status and progress (.5).
05/03/23	C. Capili	0.2	95.00	Correspond with internal JW team to discuss documentation process.
05/03/23	A. Hogan	0.6	369.00	Conference call with JW team regarding comments to draft amendments, process for coordinating drafts to landlords and internal tracking.
05/04/23	T. Dunn	1.9	1,330.00	Review and revise lease amendments and send to Auto Plus for review and comment.
05/04/23	A. Hogan	0.1	61.50	Correspond with JW team regarding draft amendments.
05/05/23	T. Dunn	4.7	3,290.00	Review and analyze approved term sheets and corresponding lease documents and revise lease amendments per same and send to Auto Plus and negotiators for review and comment (3.2); review and analyze comments to lease amendments and revise lease amendments and send to landlord counsel for review and comment (1.5).
05/08/23	T. Dunn	2.9	2,030.00	Review and analyze approved term sheets and corresponding lease documents and lease amendment drafts and send to landlord counsel for review and comment.
05/08/23	A. Hogan	0.1	61.50	Correspondence with JW team regarding comments to draft amendments.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/09/23	T. Dunn	5.2	3,640.00	Review and analyze approved term sheets, corresponding lease documents and draft lease amendments per same and send for Auto Plus review and approval (3.4); review and analyze issues with current lease negotiations including review of pertinent lease documents and correspond with Auto Plus regarding resolution (1.8).
05/10/23	T. Dunn	3.2	2,240.00	Review and analyze approved term sheets and corresponding lease documents and draft lease amendments per same and send to Auto Plus for review and comment.
05/10/23	C. Capili	2.0	950.00	Draft lease amendments.
05/10/23	C. Luckie	0.3	106.50	Investigate and locate Hillsborough County, FL lease between Ranger FL, LLC and IEH Auto Parts LLC.
05/11/23	T. Dunn	4.6	3,220.00	Review and analyze approved term sheets and corresponding lease documents and revise lease amendments and send for Auto Plus review and comment (3.2); revise lease amendments and send to landlord counsel for review and approval (1.4).
05/11/23	M. Brewster	0.6	450.00	Review lease provisions regarding landlord recovery of attorneys' fees from tenant and drafting correspondence regarding the same.
05/11/23	C. Capili	0.7	332.50	Draft lease amendments.
05/12/23	T. Dunn	4.2	2,940.00	Review and analyze approved deal sheets and corresponding lease documents and draft and revise lease amendments and send for Auto Plus review and comment (3.7); review and analyze lease documents regarding landlord issues with termination and tenant's property (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/15/23	T. Dunn	5.4	3,780.00	Review and analyze landlord comments and revisions to lease amendments and approved deal sheets and corresponding lease documents and revise lease amendments per same and send for review and approval (3.6); review and analyze approved deal sheets and corresponding lease documents and draft lease amendments per same and send for Auto Plus review and comment (1.8).
05/16/23	T. Dunn	3.7	2,590.00	Review and analyze landlord revisions to lease amendments, approved term sheets and corresponding lease documents and revise lease amendments per same and send for Auto Plus review and comment.
05/16/23	M. Brewster	2.1	1,575.00	Review and analyze lease provisions regarding Landlord's ability to recover attorneys' fees and draft analysis of the same (.7); Review and analyze deferred maintenance obligation lease provisions and draft analysis of responsible party, timing requirements and limitations on maintenance obligations (1.4).
05/17/23	T. Dunn	5.6	3,920.00	Review and analyze landlord revisions to lease amendments, approved term sheets and corresponding lease documents and revise lease amendments per same and send for Auto Plus review and comment (2.7); review and analyze master lease and services agreements and draft summary of issues per same (1.9); calls with landlord counsel regarding lease amendment issues (1).
05/18/23	T. Dunn	7.1	4,970.00	Review and analyze landlord revisions to lease amendments, approved term sheets and corresponding lease documents and revise lease amendments per same and send to Auto Plus for review and comment (2.9); review and analyze approved term sheets and corresponding lease documents and draft lease amendments and send for landlord review and comment (2.9); review and analyze master services agreement and draft summary of issues for JW team review and discuss master services agreement and open issues with S. Gaziiani and D. Lewis (1.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/19/23	T. Dunn	5.8	4,060.00	Review and analyze landlord revisions to lease amendments, approved term sheets and corresponding lease documents and revise lease amendments per same and send for Auto Plus for review and comment (2.1); revise lease amendments and send to landlord counsel for review and comment (2.7); review and analyze approved term sheets and corresponding lease documents and revise lease amendments per same and send for Auto Plus review and comment (1.0).
05/22/23	T. Dunn	3.6	2,520.00	Review and analyze landlord revisions to lease amendments and corresponding lease documents and approved term sheet and revise lease amendments per same and send for landlord review.
05/22/23	A. Hogan	0.4	246.00	Review comments to draft amendments and email correspondence with JW team regarding the same.
05/23/23	T. Dunn	4.9	3,430.00	Review and analyze landlord revisions and comments to lease amendments and approved deal sheets and corresponding lease documents and revise lease amendments per same and send for landlord counsel review and comment (3.9); calls with landlord counsel regarding outstanding lease amendment issues and resolution of same and revise lease amendments per same (1.0).
05/24/23	T. Dunn	7.8	5,460.00	Call with W. Farmer re review of lease issues and preparation for negotiation (.8); review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments per same and send for landlord review and comment (3.2); call with Auto Plus, B. Riley and Portage teams regarding lease amendment status and updates (.8); review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments per same and send for landlord review and comment (3.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/24/23	M. Brewster	0.6	450.00	Analyze lease documents regarding lease expiration date and draft analysis of the same.
05/25/23	T. Dunn	6.1	4,270.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments per same and send for landlord review and comment (3.6); review and analyze lease documents and draft open issues for rejection and assumption issues (2.5).
05/26/23	T. Dunn	5.1	3,570.00	Review and analyze lease documents and amendments for payment, renewal and open issues for resolution (2.7); calls with Auto Plus and JW teams regarding rejection and assumption issues for open lease amendments (1.8); review and analyze lease amendment comments received from landlord counsel and revise lease amendments per same and send for landlord review and comment (.6).
05/30/23	T. Dunn	5.8	4,060.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments per same and send for Auto Plus review and comment (3.4); review and analyze lease documents and draft summary of open issues and landlord noted items for lease revisions (2.4).
05/30/23	M. Brewster	0.8	600.00	Analyze lease provisions with respect to obligations to pay sales taxes and attorneys' fees and draft analysis of the same.
05/31/23	T. Dunn	6.9	4,830.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments per same and send for Auto Plus review and comment (3.5); calls with landlord counsel regarding open lease amendment issues and revisions to same (1.0); revise lease amendments and send for landlord counsel review and comment (2.4).
05/31/23	C. Capili	1.6	760.00	Telephone conference with T. Dunn and A. Hogan to discuss revisions and research (0.3); research lease issues (1.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/31/23	A. Hogan	5.7	3,505.50	Review lease documents and landlord's claim regarding maintenance and repair obligations (5.4); conference call and email correspondence with T. Dunn regarding same (.3)
Total Assumption/Rejection of Leases and Contracts		138.5	\$ 93,745.00	

EXHIBIT H**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO SALE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Disposition:</u>				
05/01/23	M. Cavanaugh	2.3	2,403.50	Confer with advisor teams regarding auction status and go forward sale strategy.
05/01/23	M. Dolan	6.1	5,276.50	Prepare for and participate in multiple conference calls regarding auction process (2.7); review of APA and diligence materials in anticipation of receipt of response Asset Purchase Agreements (3.4).
05/01/23	V. Anaya	1.3	975.00	Coordinate issues related to sale process.
05/01/23	C. Cameron	1.5	802.50	Calls with Lincoln and Portage teams to discuss auction mechanics.
05/01/23	W. Givhan	1.1	825.00	Conference with M. Dolan regarding transition services agreement (0.2); email correspondence with G. Graham and other JW Team members regarding DIP Financing and auction (0.8); review data room for materials related to auction (0.1).
05/02/23	M. Dolan	12.7	10,985.50	Prepare for and participate in multiple diligence conference calls relating to HR, Real Estate, IT and other transitions matters (4.9); prepare for and participate in conference call regarding credit bid structure (1.3); review of diligence materials relating to, and coordination regarding, potential transition concerns (3.8); prepare form of bid draft review template (2.7).
05/02/23	G. Graham	7.0	5,250.00	Correspondence regarding plan and definitions related to sale (.6); correspondence regarding bid procedures and sale (3.5); correspondence regarding bank account receiving bids (.5); multiple correspondence regarding APA (1.4); correspondence regarding TSA (1.0).
05/02/23	A. Allen	0.3	208.50	Confer regarding transaction.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/02/23	V. Anaya	4.2	3,150.00	Coordinate sale issues and preparation of auction (3.2); call with professional regarding same (1.0).
05/02/23	C. Cameron	0.5	267.50	Meet with M. Dolan and B. Givhan to discuss bid day auction mechanics and APAs.
05/02/23	W. Givhan	5.3	3,975.00	Telephone conference with potential bidders and Auto Plus employees regarding diligence questions (2.5); telephone conference with potential bidders, M. Dolan, Lincoln Team and Portage Team regarding transition services agreement (0.5); email correspondence regarding filings and purchase and sale (2); conference with M. Dolan regarding transition services agreement and purchase and sale of assets (0.3).
05/03/23	M. Dolan	8.4	7,266.00	Prepare for and participate in conference calls regarding transition services (1.4); prepare for and participate in conference call regarding bids (1.2); initial review of draft APA (4.9); review and comment on bid comparison chart (.9).
05/03/23	G. Graham	12.1	9,075.00	Correspondence regarding sale (3.1); correspondence regarding auction (1.8); correspondence regarding sale order (.9); correspondence regarding bid procedures (3); correspondence regarding APA (1.2); multiple calls regarding sale process (2.1).
05/03/23	V. Anaya	1.0	750.00	Coordinate outstanding sale issues with G. Graham (0.5); call with professionals regarding bids (0.5).
05/03/23	L. Butler	0.6	285.00	Confirm deadlines for bid/sale process.
05/03/23	C. Cameron	2.2	1,177.00	Prepare for and attend call with Portage team to discuss transition services for auction purchasers (0.5); prepare and attend calls discussing auction, bid procedures, bid solicitations, and credit bidding (1.7).
05/03/23	S. Gaziani	0.2	95.00	Correspondence regarding bid procedures.
05/03/23	W. Givhan	2.6	1,950.00	Correspond regarding bid drafts and certain filings (1.5); conference with M. Dolan and D. Lewis regarding bid drafts and transition services agreement (0.4); review bid drafts (0.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/03/23	D. Lewis	3.3	2,293.50	Reviewing bid draft purchase agreements (2.9); correspondence related thereto (.4)
05/03/23	M. Soumahoro	0.3	190.50	Review email correspondences related to the sale.
05/03/23	M. Soumahoro	0.3	190.50	Meet with M. Dolan to discuss sale and next steps.
05/03/23	M. Soumahoro	1.2	762.00	Review background materials in the data room regarding sale.
05/03/23	M. Soumahoro	1.3	825.50	Draft Bid tracker and track Bids as they arrive.
05/03/23	M. Soumahoro	2.5	1,587.50	Review Bid Submissions and revise Bid Comparison Chart accordingly.
05/03/23	M. Soumahoro	0.9	571.50	Prepare for and participate in discussion regarding auction status and bid feedback.
05/03/23	D. Trevino	0.2	48.00	Update calendar with sale related deadlines.
05/03/23	D. Trevino	0.7	168.00	Initial draft of sale order.
05/03/23	D. Trevino	0.4	96.00	Communicate with bidder regarding bids, access encrypted messages and circulate.
05/04/23	M. Dolan	10.3	8,909.50	Prepare for and participate in TSA calls (1.9); review and comment on received Bid drafts (7.3); multiple conference calls regarding issues identified in APA review (1.1).
05/04/23	G. Graham	11.3	8,475.00	Multiple correspondence regarding auction and sale (4.6); multiple calls regarding same (1.3); multiple calls regarding auction (.8); correspondence regarding same (1.3); correspondence regarding severance and sale process under APAs (.7); correspondence regarding TSA (2.9).
05/04/23	A. Allen	1.1	764.50	Review and prepare summary of asset purchase agreement bid drafts (0.7); conference and correspondence regarding asset purchase agreement bid drafts (0.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/04/23	V. Anaya	4.5	3,375.00	Internal call regarding sale process (0.6); review outstanding sales issues (0.8); Call with J. Boland regarding Sharepoint issues (0.2); coordinate TSA issues related to multiple asset sales (2.2); coordinate Auction logistics with Lincoln team (0.4); internal sale issues call (0.3).
05/04/23	L. Butler	1.9	902.50	Review bid procedures deadlines for consistency (.7); call with T. Horter regarding bid deposit (.4); correspond with bidder and Citizens Bank regarding bid deposits (.8).
05/04/23	C. Cameron	4.6	2,461.00	Call with sale team to discuss sale status and prepare for same (0.5); call with JW team to discuss auction planning and logistics (0.5); call with AP team to discuss IT contracts relevant vendors (1.0); call with AP team to discuss active auction works in progress (0.6); revise work in progress list for auction (1.2); prepare for auction, including preparing meeting space and bidder logistics (0.8).
05/04/23	E. Flynn Meraia	2.9	1,638.50	Conference with G. Graham re auction logistics (2.5); correspond with C. Cameron regarding same (.4).
05/04/23	S. Gaziani	1.0	475.00	Correspond with client to discuss business transition requirements and issues.
05/04/23	S. Gaziani	4.4	2,090.00	Draft summaries of changes to submitted APA.
05/04/23	W. Givhan	5.1	3,825.00	Telephone conferences regarding Transition Services Agreement (1.5); prepare for telephone conferences regarding Transition Services Agreement (1.0); email correspondence regarding bid drafts and other open matters (1.5); review bid drafts (1.1).
05/04/23	D. Lewis	9.6	6,672.00	Review bid draft purchase agreements.
05/04/23	M. Soumahoro	0.5	317.50	Participated in JW call to discuss high level overview of largest bids submitted.
05/04/23	M. Soumahoro	7.5	4,762.50	Review submitted bid asset purchase agreements and draft comparison chart to facilitate an analysis of the different submissions (6.3); advise S. Gaziani regarding same (1.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/04/23	M. Soumahoro	2.1	1,333.50	Review asset purchase agreement bid submissions regarding two bids submitted by this entity.
05/04/23	J. Pupo	3.3	759.00	Correspond with team regarding auction logistics and planning (.4); visit site of auction (2.0); team meeting to finalize list details and duties (.5); prepare notice of auction and circulate for team review (.4).
05/04/23	D. Trevino	0.2	48.00	Access emails regarding various bid amounts (.1) further communications regarding same (.1).
05/04/23	D. Trevino	0.2	48.00	Communicate with G. Graham regarding auction deadlines, docket same.
05/05/23	M. Dolan	8.2	7,093.00	Continue review of APA drafts (3.3); prepare for and participate in transition and operational calls (1.1); prepare for and participate in process calls with Lincoln and JW teams (1.6); prepare for and participate in multiple conference calls with potential bidders (2.2).
05/05/23	G. Graham	11.0	8,250.00	Attend bid discussion (1.0); correspondence regarding same (2.6); multiple calls regarding auction (1.7); multiple correspondence regarding same (1.4); correspondence regarding APA (.5); correspondence regarding sale process (2.8); multiple calls regarding same (1.0).
05/05/23	V. Anaya	5.6	4,200.00	Various calls regarding sales issues (2.9); coordinate outstanding sale issues with G. Graham (1.0); call on TSA issues (0.3); Call on Fleet issues (0.3); call with Lincoln (0.4); attend call with Sidley regarding transition issues (0.7).
05/05/23	L. Butler	1.7	807.50	Call regarding status of bid deposits (.4); correspond regarding same (.3); confirmation bid deposit originator details (.7); call regarding routing instructions for bid deposit (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/05/23	C. Cameron	7.0	3,745.00	Call with Lincoln to discuss bid process (1.0); call with team to discuss sale update (.5); correspond with team regarding same (.5); call with company and company professionals regarding transition services (1.0); call with team to discuss bidder APAs (.6); correspond with team regarding same (.4); call with Lincoln and bidder to discuss IT (1.0); call with Company and Portage to discuss IT transition (2.5); call with bidder to discuss bid (1.0); call with team to discuss same (.5).
05/05/23	E. Flynn Meraia	2.4	1,356.00	Telephone conference with JW team regarding sale (.5); telephone conference with Sidley regarding same (.5); telephone conference with JW team regarding auction (.5); correspond with JW team regarding auction logistics (.6); revise sale tracker (.3).
05/05/23	S. Gaziani	1.1	522.50	Participate in WIP meeting regarding bid comparisons following submission deadline.
05/05/23	S. Gaziani	0.4	190.00	Correspond regarding bid qualification issues with submitted bids.
05/05/23	S. Gaziani	0.2	95.00	Correspondence following action regarding strategy.
05/05/23	W. Givhan	9.3	6,975.00	Email correspondence regarding auction, bid drafts, and bid process (3.3); review bid drafts and summarize the same (3); telephone conferences with JW Team, Portage Team, Lincoln Team and bidders regarding bid drafts and auction (3).
05/05/23	D. Lewis	6.7	4,656.50	Review bid draft purchase agreements (5.8); call with Lincoln regarding bid purchase agreement mark-ups (0.9).
05/05/23	K. Prior	1.5	802.50	Compile sale objection tracker.
05/05/23	M. Soumahoro	1.8	1,143.00	Revise Bid Comparison chart.
05/05/23	M. Soumahoro	1.4	889.00	Prepare for and participate in discussion of bid with bankers.
05/05/23	M. Soumahoro	0.7	444.50	Prepare for and participate in JW internal sales update call.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/05/23	M. Soumahoro	1.2	762.00	Revise Bid Comparison Chart.
05/05/23	M. Soumahoro	0.2	127.00	Prepare for APA discussion call.
05/05/23	M. Soumahoro	0.5	317.50	Participate in APA discussion with Lincoln, Topple and Autoplus.
05/05/23	M. Soumahoro	0.1	63.50	Correspond regarding Bid participants.
05/05/23	M. Soumahoro	0.5	317.50	Prepare for and participate in IT Transition call.
05/05/23	M. Soumahoro	0.5	317.50	Prepare for and participate in call with bidder.
05/05/23	M. Soumahoro	0.9	571.50	Prepare for and participate in preliminary call with Qualified Bidder.
05/05/23	M. Soumahoro	0.1	63.50	Correspond with bankruptcy team regarding Bid Comparison chart.
05/05/23	M. Soumahoro	0.1	63.50	Correspond with bankruptcy team regarding Bid Comparison chart.
05/05/23	J. Pupo	3.3	759.00	Correspond with team regarding auction logistics, attendance and notice (2.1); coordinate tech order for event (.4); coordinate parking for event (.3); coordinate court reporter final details (.5);
05/05/23	D. Trevino	0.1	24.00	Further communication regarding bids, circulate internally.
05/06/23	M. Dolan	4.6	3,979.00	Prepare for and participate in conference call regarding Fisher draft APA (3.1); review and revise issues list regarding same (.8); review of summary of bid drafts (.7).
05/06/23	G. Graham	2.8	2,100.00	Correspondence regarding bids (1.3); correspondence regarding APAs (.8); calls regarding same (.7).
05/06/23	V. Anaya	1.0	750.00	Call with all professionals regarding sale process.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/06/23	W. Givhan	4.9	3,675.00	Telephone conferences with JW Team, Lincoln Team and Portage Team regarding bid drafts and auction process (1.2); email correspondence regarding same (1); telephone conference with M. Soumahoro regarding disclosure schedules (0.7); draft inventory adjustment language for bid drafts (2).
05/06/23	M. Soumahoro	1.6	1,016.00	Prepare for and participated in Bid Summary call with bankers and Portage Point Partners.
05/06/23	M. Soumahoro	0.5	317.50	Collaborate with B. Givhan and C. Cameron to prepare schedules.
05/06/23	M. Soumahoro	0.1	63.50	Collaborate with B. Givhan and C. Cameron to prepare schedules.
05/06/23	M. Soumahoro	2.9	1,841.50	Draft schedules.
05/07/23	M. Dolan	5.1	4,411.50	Review of multiple drafts of bid APAs and applicable summary in charts (4.2); coordination regarding preparation of disclosure schedules and related due diligence (.9).
05/07/23	G. Graham	1.8	1,350.00	Correspondence regarding bids (.5); correspondence regarding auction procedures (.8); review same (.3); call regarding bid and APA (.2).
05/07/23	W. Givhan	4.4	3,300.00	Revise inventory adjustment and purchase price provisions (2.2); telephone conference with M. Dolan regarding same (0.4); email correspondence regarding bid draft matters (1.5); review auction script (0.3).
05/07/23	M. Soumahoro	7.3	4,635.50	Draft schedules for the qualified bidders.
05/08/23	M. Dolan	5.9	5,103.50	Prepare for and participate in multiple conference calls to discuss and analyze bid drafts (4.1); review of additional materials in anticipation of auction (1.8).
05/08/23	G. Graham	8.0	6,000.00	Multiple correspondence regarding bids, APAs (3); calls regarding same (1.9); multiple correspondence regarding auction (1.8); calls regarding same (.6); review other sale orders with multiple asset packages (.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/08/23	V. Anaya	11.2	8,400.00	Call with Fisher (0.9); call regarding supplemental cure notice (0.1); internal call regarding sale issues (0.7); review and revise issues with initial cure notice and address corrected cure issues (1.0); prepare schedule of leases for sales process (3.0); review and revise additional cure issues (5.5).
05/08/23	C. Cameron	4.5	2,407.50	Prepare for auction (1.7); calls with team regarding bidder's APAs (.8); calls with team regarding transition services agreements (.5); revise auction checklist (.3); meet with team regarding auction process and progress (.7); correspond with bidders to confirm asset purchase agreement terms (.5).
05/08/23	E. Flynn Meraia	1.1	621.50	Telephone conference with JW team regarding sale process (.7); correspond with JW team regarding same (.4).
05/08/23	S. Gaziani	0.4	190.00	Correspondence regarding qualified bidders.
05/08/23	S. Gaziani	0.2	95.00	Review and research proposed edits and related issued to APA by Fisher.
05/08/23	W. Givhan	10.4	7,800.00	Review and summarize revisions to Fisher Purchase Agreement (6.0); email correspondence with JW Team, Lincoln Team and Portage Team regarding the same (0.9); email correspondence with JW Team, Lincoln Team and Portage Team regarding bid issues (1.0); telephone conferences regarding qualified bids and finance matters (1.5); coordinate transition services with Auto Plus Team (1.0).
05/08/23	D. Lewis	3.9	2,710.50	Revise bid draft purchase agreements (2.8); revise purchase agreement schedules (0.7); review auction procedures (0.4); correspondence related to the foregoing.
05/08/23	K. Prior	0.5	267.50	Review docket regarding sale objections.
05/08/23	M. Soumahoro	0.8	508.00	Prepare for and participate in call with Fisher regarding bid.
05/08/23	M. Soumahoro	0.7	444.50	Prepare for and participate in daily sales update call with JW team.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/08/23	M. Soumahoro	0.1	63.50	Communicate with B. Givhan regarding Schedules and contracts.
05/08/23	M. Soumahoro	1.4	889.00	Revised schedules based on discussion during morning sales call with JW team.
05/08/23	M. Soumahoro	0.1	63.50	Review of bid instructions for day of auction.
05/08/23	M. Soumahoro	3.3	2,095.50	Review revised Asset Purchase Agreements received to prepare an analysis to be used by team during auction.
05/08/23	M. Soumahoro	0.2	127.00	Communicate with M. Neyrey regarding open questions on Schedules.
05/08/23	M. Soumahoro	0.1	63.50	Communicate with V. Anaya regarding Schedule 2.5.
05/08/23	M. Soumahoro	0.1	63.50	Coordinate with team regarding qualified bidders.
05/08/23	M. Soumahoro	2.5	1,587.50	Correspond regarding outstanding documents regarding auction.
05/08/23	M. Soumahoro	0.1	63.50	Correspond with G Graham regarding status of the assumed liability analysis.
05/08/23	J. Pupo	1.0	230.00	Correspond with team regarding auction logistics (.6); update attendance list and circulate (.2); meet with team for updates (.2).
05/09/23	M. Dolan	10.1	8,736.50	Prepare for and participate in conference calls relating to bid draft APA (2.3); review multiple bid drafts in anticipation of 363 Auction (6.1); attend strategy session regarding auction process (1.7).
05/09/23	G. Graham	16.2	12,150.00	Multiple correspondence regarding bids (2.9); calls regarding same (1.8); multiple correspondence regarding APAs (4.6); multiple calls regarding same (2.2); correspondence regarding auction (2); calls regarding same (1.2); prepare for auction (1.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/09/23	V. Anaya	9.9	7,425.00	Coordinate with DIP lender regarding outstanding issues (0.3); continue to address cure issues (4.0); internal sale call (0.7); additional preparation of sale and auction coordination (3.4); call with UCC regarding auction (0.5); cure call with company (1.0).
05/09/23	L. Butler	0.5	237.50	Analyze cure notice procedures in sale order.
05/09/23	C. Cameron	8.2	4,387.00	Correspond with bidders regarding inventory procedures and correspond with the team regarding same (1.0); call with team regarding auction updates and related issues (0.8); meetings with auction team, Lincoln, and Portage to discuss auction procedures and related issues (1.2); meeting with corporate team to discuss bidder asset purchase agreement and prepare issues list regarding the same (5.2).
05/09/23	E. Flynn Meraia	7.1	4,011.50	Telephone conference with UCC regarding sale process (.6); draft, revise sale order (4.2); research regarding same (1.7); correspond with G. Graham re same (.6).
05/09/23	S. Gaziani	0.2	95.00	Correspondence regarding auction procedures.
05/09/23	W. Givhan	17.1	12,825.00	Correspond with JW Team, Lincoln Team, Portage Team and bidders regarding asset purchase agreements and auction matters (14.5); draft issues list of Fisher APA (.3); prepare for auction (2.3).
05/09/23	D. Lewis	5.6	3,892.00	Draft Transition Services Agreement (5.4); correspondence related to the foregoing (.2).
05/09/23	M. Soumahoro	1.5	952.50	Review revised bid submissions (.7); draft summary of changes as well as prepare a comparison chart against previous version submitted (.8).
05/09/23	M. Soumahoro	0.6	381.00	Prepare for and participate in call regarding open items ahead of the auction.
05/09/23	M. Soumahoro	1.0	635.00	Prepare for and participate in daily sale call with JW corporate and JW bankruptcy team.
05/09/23	M. Soumahoro	0.1	63.50	Review email correspondences received overnight from debtor regarding Schedules.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/09/23	M. Soumahoro	5.3	3,365.50	Revise schedules.
05/09/23	M. Soumahoro	0.1	63.50	Participate in call with Sidley regarding draft Asset Purchase Agreement.
05/09/23	M. Soumahoro	0.5	317.50	Prepare Assumed Liabilities analysis for Marubeni's revised Asset Purchase Agreements.
05/09/23	M. Soumahoro	0.4	254.00	Participate in auction update call among UCC team, Lincoln and JW team.
05/09/23	M. Soumahoro	0.7	444.50	Work with C. Cameron to review and prepare Bid submission documents for auction tomorrow.
05/09/23	M. Soumahoro	0.2	127.00	Review open questions received from bidder regarding auction.
05/09/23	M. Soumahoro	0.1	63.50	Communicate with K. Prior regarding potential objections to the bankruptcy auction.
05/09/23	M. Soumahoro	0.1	63.50	Review email correspondence to determine whether last bidder is qualified to participate in auction.
05/10/23	M. Dolan	18.7	16,175.50	Prepare for and participate in 363 Auction (1.2), including, multiple meetings and revisions to Purchase Agreement and other transaction documents (17.5).
05/10/23	G. Graham	17.5	13,125.00	Prepare for auction (.8); attend auction (14.8); correspondence regarding APAs (.9); meetings regarding same (1.0).
05/10/23	V. Anaya	18.5	13,875.00	Attend and participate in auction.
05/10/23	C. Cameron	16.0	8,560.00	Attend and assist with auction.
05/10/23	E. Flynn Meraia	11.8	6,667.00	Attend and assist with auction.
05/10/23	S. Gaziani	0.4	190.00	Correspond with team regarding auction.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/10/23	W. Givhan	17.9	13,425.00	Telephone conferences, email correspondence and conferences with JW Team, Lincoln Team, Portage Team, Auto Plus principals and bidders regarding asset purchase agreements and other auction items (11.0); attend Auto Plus auction and advise Lincoln Team on matters regarding same (2.0); draft issues list for Fisher asset purchase agreement and negotiate same (2.4); revise bidder asset purchase agreements (2.5).
05/10/23	D. Lewis	12.0	8,340.00	Attend and participate in auction.
05/10/23	K. Prior	16.0	8,560.00	Attend and participate in auction.
05/10/23	K. Prior	1.0	535.00	Review active contracts.
05/10/23	M. Soumahoro	0.5	317.50	Correspond with team regarding auction and preparation for same.
05/11/23	M. Dolan	15.8	13,667.00	Attend and participate in 363 Auction.
05/11/23	G. Graham	16.5	12,375.00	Attend auction (9.0); correspondence regarding APAs (3.0); calls regarding same (3.0); correspondence regarding bids (1.5).
05/11/23	V. Anaya	12.0	9,000.00	Review and revise Fisher APA (2.0); attend and participate in auction (10.0).
05/11/23	C. Cameron	9.5	5,082.50	Attend and participate in auction proceeding.
05/11/23	E. Flynn Meraia	5.9	3,333.50	Attend and assist with auction.
05/11/23	S. Gaziani	0.1	47.50	Review of bid-day correspondence and APA edits.
05/11/23	W. Givhan	17.9	13,425.00	Participate in Auto Plus auction (2.0); conferences and email correspondence regarding same (5); revise bidder asset purchase agreements (5); negotiate the asset purchase agreements (5.9).
05/11/23	D. Lewis	9.0	6,255.00	Attend and participate in auction.
05/11/23	K. Prior	7.1	3,798.50	Attend and assist with auction.
05/11/23	M. Soumahoro	10.3	6,540.50	Participate in virtual auction and complete tasks as needed to assist team throughout the day.
05/11/23	D. Trevino	0.2	48.00	Compile and save documents regarding to sale and auction.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/12/23	M. Dolan	4.2	3,633.00	Review of winning bid APAs and begin preparation of revisions regarding same in light of winning bids (2.7); prepare for and participate with secured lender counsel regarding transition matters and AEP purchase agreement (1.2); review of disclosure schedule shell (.3).
05/12/23	G. Graham	7.7	5,775.00	Correspondence regarding sale (2.6); correspondence regarding bids (1.8); correspondence regarding APAs (1.6); correspondence regarding sale order (1.0); review comments to same (.4); calls regarding same (.3).
05/12/23	V. Anaya	6.6	4,950.00	Review and revise APA issues and other related sale issues.
05/12/23	L. Butler	0.8	380.00	Attend internal WIP meeting to discuss sale workstreams.
05/12/23	C. Cameron	1.0	535.00	Call with team to discuss sale hearing preparation and analysis (0.8); call with M. Meghji to discuss post-auction mechanics (0.2).
05/12/23	E. Flynn Meraia	2.5	1,412.50	Telephone conference with M. Meghji, advisors regarding auction (.3); draft notice of winning bid (.8); correspond with advisors regarding auction (1.0); correspond with bidders regarding auction (.4).
05/12/23	W. Givhan	7.6	5,700.00	Review and revise winning bidder asset purchase agreements (3.2); telephone conferences with JW Team to discuss final lot auction, work in progress and asset purchase agreements (2.4); email correspondence regarding auction, asset purchase agreements and other signing matters (2.0).
05/12/23	D. Lewis	6.2	4,309.00	Review and revise APAs of auction winners.
05/12/23	M. Soumahoro	0.1	63.50	Correspond re outstanding auction items.
05/12/23	M. Soumahoro	0.6	381.00	Prepare for and participate in call with Sidley to discuss next steps with respect to the Transition Services Agreement and the Asset Purchase Agreements.
05/12/23	M. Soumahoro	0.5	317.50	Correspond regarding outstanding Lots/DCs.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/12/23	M. Soumahoro	0.1	63.50	Communicate with Sidley regarding question regarding auction bidders.
05/12/23	M. Soumahoro	0.3	190.50	Correspond with team and Sidley regarding the transition services agreements.
05/12/23	M. Soumahoro	0.3	190.50	Participate in call between JW, Lincoln and M. Meghji regarding the auction.
05/12/23	M. Soumahoro	0.3	190.50	Participate in call between Corporate, Bankruptcy and Lincoln re post auction issues.
05/12/23	M. Soumahoro	0.1	63.50	Review notice of Assumption and Assignment.
05/12/23	D. Trevino	0.5	120.00	Draft notice of highest bid.
05/12/23	D. Trevino	0.4	96.00	Draft the notice of assumption and assignment of designated contracts.
05/13/23	M. Dolan	4.1	3,546.50	Lead strategy call to proceed towards closing (1.3); review of APAs for winning and back up bidders (1.9); begin review of closing checklist (.9).
05/13/23	G. Graham	7.7	5,775.00	Prepare for sale hearing (1.7); review auction transcript (1.0); draft declaration (.3); draft outlines for sale hearing (.9); review notice of winning bid (.2); correspondence regarding same (1.2); multiple correspondence regarding APAs (2.4).
05/13/23	V. Anaya	9.6	7,200.00	Prepare assignment notices and related information.
05/13/23	B. Flowers	2.6	1,469.00	Draft ancillary documents for purchase agreements.
05/13/23	E. Flynn Meraia	4.6	2,599.00	Draft, revise notice of winning bid (1.2); review sale documents (2.4); correspond with JW team regarding sale hearing (.8); telephone conference with G. Graham regarding same (.2).
05/13/23	S. Gaziani	0.8	380.00	Conference regarding pre-closing matters.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/13/23	W. Givhan	7.2	5,400.00	Revise transition services agreement (1.1); email correspondence with JW Team, Lincoln Team and buyer's counsel regarding transaction documents and terms (3.5); telephone conferences with M. Dolan and B. Flowers regarding diligence and transaction documents (1.6); conference with JW Team regarding transaction documents and schedules (1.0).
05/13/23	D. Lewis	0.8	556.00	Drafting transaction checklists.
05/13/23	M. Soumahoro	0.8	508.00	Prepare for and internal corporate deal team meeting to discuss approach to Schedules, transaction checklists, ancillary documents and related materials.
05/13/23	M. Soumahoro	0.1	63.50	Correspond regarding outstanding action items related to post-auction punch list.
05/13/23	M. Soumahoro	8.6	5,461.00	Draft Transaction Checklists regarding Asset Purchase Agreements.
05/13/23	K. Gradney	0.3	75.00	Prepare for filing and service Debtors' notice of winning bids.
05/14/23	M. Dolan	4.3	3,719.50	Review and revise Elliott and Marubeni draft APAs (2.8); review of updated materials relating to TSA services (.9); coordination regarding transaction checklist and related diligence (.6).
05/14/23	G. Graham	1.6	1,200.00	Draft direct examination outlines (.3); review sale transcripts regarding same (.5); correspondence regarding APAs (.7).
05/14/23	V. Anaya	4.3	3,225.00	Review and prepare all relevant sale documents for filing.
05/14/23	W. Givhan	5.0	3,750.00	Email correspondence regarding transition services agreements, asset purchase agreements and ancillary agreements (3.0); revise asset purchase agreements (1.0); telephone conferences with M. Dolan, N. McCune, K. Hackerott regarding the same (1.0).
05/14/23	K. Hackerott	0.8	500.00	Correspond with B. Givhan regarding Auto Plus 363 Sale transaction.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/14/23	N. McCune	3.2	2,080.00	Correspond with B. Givhan and K. Kackerott regarding the Transition Services Agreements (0.8); review form Transition Services Agreement and the Transition Services Agreement provided by the Sidley team (2.4).
05/14/23	D. Nguyen	1.2	642.00	Review, analyze and revise Schedules for Winning Bid and Backup for Elliot Auto Supply and Fisher Auto Parts, Inc., and Clutch Acquisition LLC.
05/14/23	D. Nguyen	0.2	107.00	Correspond with W. Farmer and B. Butler regarding revisions to schedules for Winning Bidders of Auction.
05/14/23	M. Soumahoro	7.8	4,953.00	Draft Transaction Checklists for the winning bidders.
05/14/23	M. Soumahoro	0.1	63.50	Correspond regarding outstanding items regarding closing.
05/14/23	M. Soumahoro	1.7	1,079.50	Prepare Master Transaction Checklist.
05/14/23	K. Gradney	0.4	100.00	Prepare for filing and service notices of assumption and assignment related to bidders.
05/14/23	J. Pupo	1.2	276.00	Revised all notice of assumptions (.9); circulated for review (.1); revise notice of assumption for bidder and circulate (.2).
05/14/23	D. Trevino	0.2	48.00	Compile precedent transcripts for sale hearing.
05/15/23	E. Malloy	1.6	1,256.00	Correspond with K. Hackerott regarding Elliot Auto APA (.9); review Elliot Auto APA (.7).
05/15/23	J. McDonough	0.2	175.00	Correspond regarding DIP loans and auction of assets.
05/15/23	M. Dolan	12.4	10,726.00	Review and revise multiple drafts of winning bidder APAs (6.8); review of draft disclosure schedules regarding same (2.5); coordination regarding closing matters and prepare comments to checklist (1.6); multiple discussions regarding transition services (1.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/15/23	G. Graham	14.0	10,500.00	Correspondence regarding sale orders (2.0); multiple correspondence regarding APAs (3.0); calls regarding same (2.6); multiple correspondence regarding sale hearing (4.0); review prior examination outlines for sale (2.0); draft examination outlines for sale hearing (.4).
05/15/23	V. Anaya	12.3	9,225.00	Coordinate sale preparation (1.8); review outstanding cure issues (3.6); call regarding transition issues (0.5); call with SAP America regarding assumption issues (0.3); continue preparing for sale hearing issues (4.8); review and revise FMP APA (0.4); review and revise Fisher APA (0.9).
05/15/23	C. Cameron	3.9	2,086.50	Call with sale team to discuss sale updates and prepare for same (0.6); call with Sidley to discuss APAs and TSAs with respect to closing and prepare same (0.8); call with Sidley team regarding TSA terms and prepare for same (0.6); review and prepare recordings of auction proceedings (0.8); review and prepare company corporate documents and related requests in connection with asset sale and transition services agreement (0.3); review sale objections and provide summary of related sale objection to team (0.8).
05/15/23	B. Flowers	2.9	1,638.50	Draft and revise ancillary agreements.
05/15/23	E. Flynn Meraia	5.1	2,881.50	Research regarding sale hearings (1.4); draft direct outlines (1.8); correspond with bidders regarding sale (.7); revise sale orders (1.2).
05/15/23	S. Gaziani	2.2	1,045.00	Draft bill of sale and assignment and assumption agreement, and buyer's officer's certificates, for all winning and backup bidders.
05/15/23	S. Gaziani	2.8	1,330.00	Research in VDR to identify equipment contracts as part of material contracts disclosure.
05/15/23	S. Gaziani	1.0	475.00	Conference regarding pre-closing items and deliverables.
05/15/23	S. Gaziani	2.3	1,092.50	Draft FIRPTA certificates for all seller entities for all bidders.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/15/23	W. Givhan	11.8	8,850.00	Conference with JW Corporate Team regarding transaction checklists, transaction documents and other signing tasks (3.0); revise Bid Winner APAs (4.2); telephone conference with Auto Plus and JW Team regarding transition services (.8); telephone conference with JW Team regarding work in progress (0.6); email correspondence regarding bankruptcy and signing matters (3.2).
05/15/23	K. Hackerott	14.7	9,187.50	Review TPH comments to the Asset Purchase Agreement (5.0); revise Asset Purchase Agreement (7.0); conference with M. Dolan regarding Asset Purchase Agreement with TPH (0.2); call regarding open items (0.8); revise Asset Purchase Agreement with FMP (1.2); review APH comments to the Asset Purchase Agreement (0.5).
05/15/23	D. Lewis	7.9	5,490.50	Prepare initial draft of APA disclosure schedules for each APA.
05/15/23	D. Lewis	3.2	2,224.00	Prepare initial draft of APA disclosure schedules for each APA.
05/15/23	N. McCune	8.1	5,265.00	Teleconference with the Debtor team, B. Givhan and M. Dolan regarding the Transition Services Agreements (0.5); revise the form Transition Services Agreement as a result of same (5.4); correspond with Sidley team related sale transactions (1.3); teleconference with the Sidley team, B. Givhan and M. Dolan regarding updated TSAs (0.3); attorney conference with B. Givhan, M. Dolan and K. Hackerott regarding Transition Services Agreement (0.6).
05/15/23	K. Prior	2.3	1,230.50	Review docket for certificates of service (1.4); review docket for sale objections (.5); tend to email correspondence regarding sale hearing (.4).
05/15/23	M. Soumahoro	1.2	762.00	Review revisions made to the Elliot Auto Asset Purchase Agreement and provide comments regarding same.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/15/23	M. Soumahoro	0.3	190.50	Prepare for and participate in daily JW sales team call to determine status of outstanding tasks from corporate and bankruptcy.
05/15/23	M. Soumahoro	0.5	317.50	Prepare for and participate in Wind Down Planning call.
05/15/23	M. Soumahoro	3.3	2,095.50	Analyze information received from bidders, bankers, deal team members and debtor and utilize that information to address open questions that need to be resolved ahead of signing.
05/15/23	M. Soumahoro	0.1	63.50	Participate in call regarding the Transition Services Agreement.
05/15/23	M. Soumahoro	1.1	698.50	Prepare for and participate in internal corporate team meeting regarding outstanding tasks regarding post auction.
05/15/23	M. Soumahoro	0.1	63.50	Correspond with team members regarding post auction closing status.
05/15/23	M. Soumahoro	1.2	762.00	Resolve open question discussed during internal call for the purpose of closing out the transaction checklist.
05/15/23	M. Soumahoro	4.5	2,857.50	Review asset purchase agreement and populate schedules accordingly.
05/15/23	A. Withers	0.3	214.50	Review FIRPTA certificate requirements applicable to asset sale.
05/15/23	D. Trevino	0.1	24.00	Communicate with D. Lewis regarding Citizens.
05/15/23	D. Trevino	0.6	144.00	Draft witness and exhibit list for the 5/19/23 sale hearing.
05/16/23	M. Dolan	14.3	12,369.50	Revise and distribute multiple drafts of winning bidder APAs and multiple conference calls regarding same (8.3); conduct strategy analysis and participate in multiple conference calls relating to bid terms and bid analysis (3.7); attend multiple meetings and calls, review of checklist and other closing materials (2.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/16/23	G. Graham	13.0	9,750.00	Correspondence regarding sale hearing (2.9); multiple correspondence regarding APAs (3.8); calls regarding same (2.0); draft examination outlines for sale hearing (.5); correspondence regarding e/w list for sale hearing (2.2); review prior e/w lists for same (.6); draft opening outline for sale hearing (1.0).
05/16/23	V. Anaya	11.9	8,925.00	Call with all professionals (0.2); call with M. Cavanaugh regarding outstanding sale issues (0.3); WIP call with Corporate team (0.8); review sale objection issues (0.5); continue preparing for sale hearing (7.8); review and revise APAs (2.3).
05/16/23	C. Cameron	5.7	3,049.50	Multiple calls with internal sale team to discuss asset sale transaction (1.5); call with Fisher team to discuss asset transaction (1.0); prepare exhibits for sale hearing and filings (3.2).
05/16/23	B. Flowers	2.7	1,525.50	Draft and revise FIRPTA notices for closings.
05/16/23	E. Flynn Meraia	6.5	3,672.50	Revise sale orders (2.4); correspond with JW team regarding same (1.2); telephone conferences with JW team regarding sale (2.0); correspond with bidders regarding sale hearing (.9).
05/16/23	S. Gaziani	3.1	1,472.50	Continue drafting FIRPTA certificates for all seller entities for all bidders.
05/16/23	S. Gaziani	0.7	332.50	Draft Buyer's certificate for all seller subsidiaries and bidders.
05/16/23	S. Gaziani	1.0	475.00	Conference with team regarding pre-sign deliverables.
05/16/23	S. Gaziani	0.5	237.50	Videoconference with tax counsel regarding taxable transfer of tangible property.
05/16/23	S. Gaziani	6.5	3,087.50	Review and cross-referencing of equipment inventory (3.0); conference regarding same (.5); review of all draft APAs for exhibit requirements (1.0); continue diligence review in VDR regarding equipment contracts (2.0).
05/16/23	S. Gaziani	0.5	237.50	Review fleet management contract (.4); correspondence regarding same (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/16/23	W. Givhan	15.4	11,550.00	Telephone conferences regarding transition services agreements, asset purchase agreements, ancillary agreements and other matters (3.7); conference with JW Team regarding transaction checklists and signing matters (1.0); revise asset purchase agreements and ancillary agreements (5.5); email correspondence with JW Team, Bidder Teams, Sidley Team and Auto Parts Teams regarding signing matters (5.2).
05/16/23	K. Hackerott	15.2	9,500.00	Draft comments to the Asset Purchase Agreement with TPH (3.0); correspond with Sidley regarding comments to the Asset Purchase Agreement with TPH (.2); participate in meeting with Jackson Walker corporate and bankruptcy teams to discuss open items (2.3); review APH comments to the Asset Purchase Agreement (1.4); conference with M. Dolan regarding APH comments to the Asset Purchase Agreement (.4); draft comments to the Asset Purchase Agreement with FMP (2.9); correspond with Sidley regarding comments to the Asset Purchase Agreement with FMP (.2); revise the Asset Purchase Agreement with FMP (.6); review XL Parts comments to the Asset Purchase Agreement (1.1); draft comments to the Asset Purchase Agreement with XL Parts (1.9); email correspondence with Lincoln team regarding open items in Asset Purchase Agreements (1.0).
05/16/23	D. Lewis	4.7	3,266.50	Revise APA disclosure schedules.
05/16/23	D. Lewis	1.1	764.50	Revise Escrow Agreements.
05/16/23	D. Lewis	1.3	903.50	Coordinate escrow KYC.
05/16/23	D. Lewis	3.8	2,641.00	Revise APAs.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/16/23	N. McCune	6.7	4,355.00	Teleconference regarding the Transition Services Agreement services with the TPH bidder team and the debtor team (.5); revise Sidley Austin draft of the Transition Services Agreement (2.5); teleconference regarding the Transition Services Agreement services with the Parts Authority bidder team and the debtor team (.6); teleconference regarding the Transition Services Agreement services with the FMP bidder team and the debtor team (.5); multiple teleconferences with T. Bensink regarding the scope of transition services (.4); teleconference regarding the Transition Services Agreement services with the Arnold Oil bidder team and the debtor team (.5); teleconference with K. Fong regarding the scope of offered services for the TSA (.3); correspond regarding the Transition Services Agreement (1.4).
05/16/23	K. Prior	2.2	1,177.00	Review docket for sale objections (.3); attend status calls regarding sale (.8); review auction summaries provided by Lincoln (.7); draft sale declaration for B. Murphy (.4)
05/16/23	M. Soumahoro	0.3	190.50	Correspond regarding post auction action list.
05/16/23	M. Soumahoro	1.3	825.50	Revise schedules.
05/16/23	M. Soumahoro	2.0	1,270.00	Review of documents in data room and asset purchase agreements to draft Schedules.
05/16/23	M. Soumahoro	1.1	698.50	Prepare for and participate in call with JW corporate and bankruptcy to determine status of outstanding tasks and next steps.
05/16/23	M. Soumahoro	1.1	698.50	Review of Marco Holdings Asset Purchase Agreement for the purpose of addressing outstanding issues in the document.
05/16/23	M. Soumahoro	1.2	762.00	Review and mark up asset purchase agreement based on global comments received from Sidley and those discussed by the JW deal corporate team.
05/16/23	M. Soumahoro	2.1	1,333.50	Revise asset purchase agreements based on comments from Sidley and internal notes.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/16/23	M. Soumahoro	1.0	635.00	Participate in all hands on deck call with debtor, debtor counsel and Fisher team to resolve open issues in their asset purchase agreement.
05/16/23	M. Soumahoro	0.6	381.00	Participate in call between Debtor, JW corporate and JW Bankruptcy to assess outstanding issues in the Asset Purchase Agreements.
05/16/23	M. Soumahoro	0.2	127.00	Prepare for call with debtor's Chief Executive Officer to resolve open questions on the Schedules.
05/16/23	M. Soumahoro	0.3	190.50	Participate in call between JW corporate and bankruptcy and Sidley to bidder asset purchase agreement.
05/16/23	M. Soumahoro	1.5	952.50	Participate in meeting between Fisher and Debtors' counsel to address bullet point list of APA.
05/16/23	M. Soumahoro	0.9	571.50	Prepare for and participate in meeting with JW corporate team to determine tasks that remain outstanding and plan of action to resolve them.
05/16/23	M. Soumahoro	0.3	190.50	Participate in call with M. Neyrey, Lincoln, JW corporate and JW bankruptcy re sale.
05/16/23	M. Soumahoro	0.3	190.50	Participate in call with M. Neyrey and D. Lewis to review Schedules.
05/16/23	A. Withers	0.2	143.00	Consideration of parties required to issue a FIRPTA certificate with regard to asset sale.
05/16/23	D. Trevino	0.1	24.00	Compiling and saving documents related to the auction.
05/16/23	D. Trevino	0.4	96.00	Circulate precedent declarations regarding asset sales.
05/17/23	J. McDonough	0.8	700.00	Participate in internal call regarding pending auction sale process and related deliverables.
05/17/23	M. Dolan	15.2	13,148.00	Compile information and prepare for multiple strategy meetings relating to determination of highest and best offer (4.8); review and revise APAs and ancillary documents in anticipation of sale hearing (8.1); multiple conference calls regarding transition matters and review of materials relating to same (2.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/17/23	G. Graham	14.0	10,500.00	Prepare for sale hearing (3.6); correspondence regarding same (2.1); correspondence regarding sale orders (1.9); multiple correspondence regarding APAs (2.2); calls regarding same (1.5); review same (1.0); start preparing opening statement for sale hearing (.8); review prior sale hearing transcripts to prepare for sale hearing (1.0).
05/17/23	C. Thompson	0.2	150.00	Conference with co-counsel regarding indemnity and defense claims relating to potential sale of assets.
05/17/23	V. Anaya	12.6	9,450.00	Continue preparing for all sales.
05/17/23	C. Cameron	6.9	3,691.50	Calls with internal team and Sidley regarding asset sale status, including discussions regarding asset purchase agreements (4.3); prepare schedules in reference to sale hearing and related filings (2.6).
05/17/23	B. Flowers	1.6	904.00	Revise FIRPTA certificate to account for disregarded entities.
05/17/23	E. Flynn Meraia	10.4	5,876.00	Telephone conferences with JW team, advisors regarding sale (3.0); correspond with JW team regarding same (2.2); revise declaration (.5); correspond with bidders regarding auction transcript (.3); revise sale orders (2.0); correspond with JW, Sidley re same (.6); draft direct outline (1.1); correspond with JW team regarding sale hearing (.7).
05/17/23	S. Gaziani	0.2	95.00	Correspond for e-mailing winning and backup bidders.
05/17/23	S. Gaziani	0.7	332.50	Strategy conference regarding upcoming court hearing.
05/17/23	S. Gaziani	1.5	712.50	Continue draft of revised ancillaries.
05/17/23	S. Gaziani	7.5	3,562.50	Draft revisions to ancillaries (1.0); draft revisions to asset purchase agreements (1.2); correspondence with winning and backup bidder (2.2); conference with bidder attorney (0.2); strategy conference with investment bankers and financial analysis (1.3); research regarding owned equipment by location (1.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/17/23	S. Gaziani	0.3	142.50	Draft disclosure schedule regarding equipment leases.
05/17/23	S. Gaziani	1.1	522.50	Revise ancillaries following comments received.
05/17/23	W. Givhan	14.5	10,875.00	Email correspondence regarding signing issues and transaction documents (5.3); conference with Debtor Team regarding transaction documents and other signing issues (2.2); telephone conferences regarding transaction documents and signing matters (2.2); review and revise transaction documents (4.8).
05/17/23	K. Hackerott	14.5	9,062.50	Correspond with JW bankruptcy team regarding comments to the Asset Purchase Agreement with TPH (0.5); correspond with Sidley team regarding comments to the Asset Purchase Agreement with TPH (0.2); revise draft of the Asset Purchase Agreement with TPH (2.8); review Arnold Oil comments to the Asset Purchase Agreement (1.0); draft comments to the Asset Purchase Agreement with Arnold Oil (3.6); correspond with Sidley regarding comments to the Asset Purchase Agreement with Arnold Oil (.2); call with Marubeni regarding comments to the Asset Purchase Agreement (1.3); draft comments to the Asset Purchase Agreement with XL Parts (1.4); participate in calls with JW bankruptcy team and corporate team and Lincoln team regarding Asset Purchase Agreements and open items (3.5).
05/17/23	D. Lewis	5.1	3,544.50	Revise APA disclosure schedules to reflect additional diligence and APA revisions.
05/17/23	D. Lewis	0.8	556.00	Revise Escrow Agreement to reflect upcoming closings.
05/17/23	D. Lewis	6.2	4,309.00	Attend multiple meetings regarding required revisions to APA (1.3); revise APAs to incorporate negotiations (4.9).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/17/23	N. McCune	7.4	4,810.00	Teleconference with the Debtor team regarding transition services requests for all bidders (.9); teleconference with the Debtor team, the Lincoln team, M. Dolan and B. Givhan regarding Asset Purchase Agreements for each bidder (0.8); teleconference with the Sidley teams, the Debtor team, the Jackson Walker team and the Lincoln team regarding the highest and best bids (.7); correspond with AEP's counsel regarding revisions to the Transition Services Agreement (.5); review correspondence to all bidders regarding sending all diligence requests to Lincoln (.4); teleconference regarding Transition Services Agreement services with the National Auto Parts Warehouse team and the Debtor team (.5); telephone negotiation with E. Hunter of Sidley Austin regarding the Transition Services Agreement (.5); review revisions to Transition Services Agreement (1.0); correspond with B. Givhan and M. Dolan regarding outstanding issues related to the Transition Services Agreement (.4); teleconference with the Debtor team, the Jackson Walker team and the Lincoln team regarding bids (1.7).
05/17/23	K. Prior	3.6	1,926.00	Draft sale declaration (2.7); draft sale hearing slides (0.5); review objections and update sale objection tracker (0.4)
05/17/23	M. Soumahoro	0.3	190.50	Prepare outstanding action item list for post auction process.
05/17/23	M. Soumahoro	0.2	127.00	Review of research re deferred maintenance obligations.
05/17/23	M. Soumahoro	0.1	63.50	Review of list of action items.
05/17/23	M. Soumahoro	0.1	63.50	Correspond with D. Lewis regarding open points regarding schedules.
05/17/23	M. Soumahoro	0.9	571.50	Prepare for and participate in call with debtor and its advisers regarding open points in the asset purchase agreements.
05/17/23	M. Soumahoro	0.1	63.50	Participate in call with D. Lewis regarding outstanding items in the Schedules.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/17/23	M. Soumahoro	0.6	381.00	Prepare for and participate in call with Debtor and its advisers to discuss status of open points in asset purchase agreements.
05/17/23	M. Soumahoro	0.7	444.50	Prepare for and participate on call with Debtor and its advisers regarding outstanding actions items and status of same.
05/17/23	M. Soumahoro	1.3	825.50	Edits to Arnold Oil asset purchase agreement.
05/17/23	M. Soumahoro	0.8	508.00	Prepare for and participate in call with Debtor and its counsel regarding status of open items and next steps.
05/17/23	M. Soumahoro	0.4	254.00	Review of the winning bidder's asset purchase agreements.
05/17/23	M. Soumahoro	0.2	127.00	Analyze Sidley's comments to the Form Transition Service Agreement.
05/17/23	M. Soumahoro	0.5	317.50	Prepare for and participate in call between Debtor, Debtor's advisers and Sidley regarding outstanding tasks.
05/17/23	M. Soumahoro	0.8	508.00	Prepare for and participate in call with Marubeni to discuss revisions to the bid draft asset purchase agreement.
05/17/23	M. Soumahoro	0.9	571.50	Prepare for and participate in call between Debtor and Debtor's advisers re Fisher Asset Purchase Agreement.
05/17/23	M. Soumahoro	0.2	127.00	Prepare for and participate in internal sales call between JW corporate and bankruptcy.
05/17/23	M. Soumahoro	2.5	1,587.50	Participate in call with debtor and debtor's advisers to review mark up of asset purchase agreement received from bidder.
05/17/23	M. Soumahoro	0.2	127.00	Participate in call with Debtors' advisers to discuss next steps.
05/17/23	M. Soumahoro	0.3	190.50	Review Sales Order for accuracy.
05/17/23	M. Soumahoro	0.6	381.00	Review open points to revise corporate team's punch list of outstanding tasks.
05/17/23	M. Soumahoro	0.6	381.00	Revise schedules based on information received from Debtor.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/17/23	A. Withers	0.7	500.50	Consideration of parties required to issue a FIRPTA certificate with regard to asset sale and corporate family tree.
05/17/23	D. Trevino	0.8	192.00	Further edits to the W/E list for the sale hearing (.2); compile and prepare for filing the witness and exhibit list for Sale hearing (.4); circulate to UST sealed exhibits (.2).
05/18/23	M. Cavanaugh	4.3	4,493.50	Prepare for contested sale hearing of substantially all of the Debtor's assets.
05/18/23	E. Malloy	1.2	942.00	Correspond with K. Hackerott regarding TPH asset purchase agreement (.8); revise TPH asset purchase agreement related to rent reimbursement (0.4).
05/18/23	J. McDonough	0.5	437.50	Participate in conference call regarding outstanding sale process issues and deliverables.
05/18/23	M. Dolan	16.7	14,445.50	Review and revise multiple drafts of APAs, including, review of disclosure schedules and other ancillaries (13.2); coordination regarding sale hearing (3.5).
05/18/23	G. Graham	17.0	12,750.00	Prepare for sale hearing (3.6); correspondence regarding same (2.1); correspondence regarding sale orders (1.9); multiple correspondence regarding APAs (2.2); calls regarding same (1.5); review same (1.0); start preparing opening statement for sale hearing (.8); review prior sale hearing transcripts to prepare for sale hearing (1.0).
05/18/23	V. Anaya	15.5	11,625.00	Continue to prepare for sale hearing.
05/18/23	L. Butler	1.8	855.00	Prepare slides for sale hearing presentation.
05/18/23	C. Cameron	8.0	4,280.00	Calls with internal team regarding transaction status (1.0); prepare for sale hearing (2.0); prepare schedules (.8); calls with team regarding exhibits and presentation (2.5); discussions regarding sale process (1.7).
05/18/23	B. Flowers	3.1	1,751.50	Draft and revise bill of sale against buyer comments (2.1); discuss APA progress with deal team (.7); draft signature packet (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/18/23	E. Flynn Meraia	13.8	7,797.00	Telephone conferences with JW, Sidley, advisors regarding sale (3.1); revise sale orders (3.6); correspond with Sidley, JW team, bidders, objecting parties regarding same (2.1); review sale objections (.6); revise hearing deck (.5); prepare for sale hearing (3.9).
05/18/23	S. Gaziani	9.5	4,512.50	Conference with sales team regarding strategy (1.4); draft liquidation/going concern intentions for bidders (.7); revise schedule of IT contracts (1.3); prepare revised FIRPTA certificates (1.5); revise list of equipment by location (2.8); research in VDR regarding vehicle leases (.3); revisions to APA (.1); conference regarding status of APAs and schedules (.8); research in VDR regarding employee benefit matters (.2); conference and correspondence regarding vehicle fleet contracts (.4)
05/18/23	S. Gaziani	0.9	427.50	Prepare for and participate in conference regarding leases for vehicle in the fleet.
05/18/23	S. Gaziani	0.1	47.50	Conference with Lincoln regarding closing deliverables.
05/18/23	S. Gaziani	0.2	95.00	Review finalized APA and prepare for signature (.1); research regarding lease agreements in VDR (.1).
05/18/23	W. Givhan	16.2	12,150.00	Email correspondence regarding transaction documents, sale hearing and other signing matters (5.2); revise asset purchase agreements and other transaction documents (7.6); conference with JW Team, Lincoln Team, Auto Plus Team and Portage Team regarding transaction issues (3.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/18/23	K. Hackerott	17.0	10,625.00	Review APH Stores, Inc. comments to the Asset Purchase Agreement (1.2); revise Asset Purchase Agreement with APH Stores, Inc. (3.8); call with FMP regarding comments to the Asset Purchase Agreement (1.5); conference with M. Dolan and V. Anaya regarding FMP's comments to the Asset Purchase Agreement (.5); revise Asset Purchase Agreement with FMP (2.0); call with JW corporate and bankruptcy teams to discuss outstanding items (1.5); call with C. Zakhem regarding seller inventory file for inventory methodology (.3); conference with M. Dolan and B. Givhan regarding seller inventory file for inventory methodology (.5); review TPH Holdings, LLC's comments to the Asset Purchase Agreement (1.2); conference with M. Dolan regarding TPH comments to the Asset Purchase Agreement (.6); conference with Lincoln team regarding target numbers for the Asset Purchase Agreements (.6); revise draft of Asset Purchase Agreement with TPH (2.8); review and respond to emails relating to sale transactions (.5).
05/18/23	D. Lewis	9.7	6,741.50	Revise and negotiate APAs for initial 5/31 closings.
05/18/23	D. Lewis	6.4	4,448.00	Revise APA disclosure schedules to reflect updated diligence and negotiations.
05/18/23	N. McCune	5.7	3,705.00	Teleconference with the debtor team regarding the status of the transition services (.5); teleconferences with T. Bensink regarding same (.2); attorney conferences with M. Dolan and B. Givhan regarding the status of the Transition Services Agreement (.5); review comments from Sidley to Transition Services Agreement (.9); teleconference regarding same (.3); revise Transition Services Agreement (1.7); correspond with team regarding open items (0.6); conference with the JW corporate and bankruptcy teams (1.0).
05/18/23	B. Pettis	0.2	119.00	Correspond regarding production of executed NDAs by certain bidders.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/18/23	K. Prior	1.6	856.00	Prepare slide deck for sale hearing (.6); correspond regarding preparation for sale hearing (.7); monitor docket for sale objections (.3)
05/18/23	M. Soumahoro	2.4	1,524.00	Revise Schedules (2.1); correspond with team regarding same (.3).
05/18/23	M. Soumahoro	1.1	698.50	Prepare for and participate in daily JW sales team meeting to discuss outstanding tasks.
05/18/23	M. Soumahoro	0.5	317.50	Revise schedules based on new documents received from debtor.
05/18/23	M. Soumahoro	0.7	444.50	Revise schedules.
05/18/23	M. Soumahoro	0.2	127.00	Correspond regarding closing deliverables.
05/18/23	M. Soumahoro	0.7	444.50	Review asset purchase agreements.
05/18/23	M. Soumahoro	0.5	317.50	Review various correspondence regarding corporate punch list.
05/18/23	M. Soumahoro	0.7	444.50	Review email correspondences from different work streams re revised punch list regarding open matters.
05/18/23	M. Soumahoro	0.2	127.00	Review sale order prior to filing for accuracy.
05/18/23	M. Soumahoro	0.3	190.50	Prepare for and participate in call with Debtor, Lincoln, and JW corporate regarding buyer's data requests.
05/18/23	M. Soumahoro	0.5	317.50	Review changes to asset purchase agreement.
05/18/23	M. Soumahoro	0.7	444.50	Correspond with team re Schedules.
05/18/23	M. Soumahoro	0.5	317.50	Revise draft of AEP Schedules.
05/18/23	D. Trevino	0.2	48.00	Prepare to file sealed exhibits for sale hearing.
05/18/23	D. Trevino	0.7	168.00	Update the notice of reset hearing time regarding the sale hearing, compile and prepare for filing.
05/18/23	D. Trevino	0.1	24.00	Review and prepare for filing the declaration of B. Murphy in support of sale.
05/19/23	M. Cavanaugh	9.0	9,405.00	Prepare for (7.9) and attend contested sale hearing concerning substantially all of the Debtors' assets (1.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/19/23	B. Ruzinsky	3.3	3,448.50	Review email correspondence on alleged bidder/auction misconduct, and prepare for and attend sale hearing.
05/19/23	G. Cowart	0.2	197.00	Analyze change in representations with M. Dolan and D. Lewis regarding sale transaction.
05/19/23	M. Dolan	11.3	9,774.50	Prepare for and attend sale hearing (3.9); Continue revisions to multiple APAs (7.4).
05/19/23	G. Graham	12.8	9,600.00	Attend sale hearing (2.0); prepare for same (4.0); correspondence regarding same (2.9); correspondence regarding sale orders (2.9); review same (1.0).
05/19/23	V. Polnick	6.0	4,500.00	Prepare for (4.9) and attend sale hearing (1.1).
05/19/23	A. Saccopoulos	0.3	292.50	Review asset purchase agreement (.1); telephone conference with M. Dolan and B. Givhan regarding same (.2).
05/19/23	V. Anaya	9.5	7,125.00	Continue preparing for sale hearing by reviewing outstanding issues related to APAs (4.5); call with Sidley regarding APA (1.0); attend hearing (3.5); correspond with corporate team regarding outstanding items (0.5).
05/19/23	C. Cameron	6.0	3,210.00	Prepare for (4.9) and participate in sale hearing (1.1).
05/19/23	E. Flynn Meraia	10.0	5,650.00	Prepare for sale hearing (3.5); attend sale hearing (1.1); revise sale orders (3.4); correspond with JW team, bidders, Sidley regarding same (1.4); draft notice of designation (.4); revise witness and exhibit list (.2).
05/19/23	S. Gaziani	0.3	142.50	Revisions to vehicle inventory list as part of schedules.
05/19/23	S. Gaziani	3.6	1,710.00	Call with bidder counsel (0.6); attend sale hearing (3.0).
05/19/23	S. Gaziani	3.0	1,425.00	Revise exhibits to APAs.
05/19/23	S. Gaziani	0.5	237.50	Conduct conference regarding signature escrow.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/19/23	W. Givhan	12.0	9,000.00	Email correspondence regarding signing matters (4.2); attend sale hearing (1.2); revise transaction documents (2.5); post hearing conference with JW Team, Lincoln Team, Portage Team and Auto Plus Team regarding signing matters (4.1).
05/19/23	K. Hackerott	14.1	8,812.50	Email with Lincoln and Portage teams regarding target numbers in Asset Purchase Agreements (.5); review TPH Disclosure Schedules (1.0); review FMP Disclosure Schedules (2.0); email correspondence with TPH and Lincoln team regarding target accounts receivable and accounts payable numbers (.5); call with TPH and Lincoln team regarding target accounts receivable and accounts payable numbers in Asset Purchase Agreement (1.5); conference with JW corporate and bankruptcy teams regarding outstanding items for the hearing and in the Asset Purchase Agreements (1.5); conference with M. Dolan regarding target numbers in Asset Purchase Agreements (1.0); revise Asset Purchase Agreement with Arnold Oil (1.8); email correspondence with Arnold Oil regarding comments to the Asset Purchase Agreement (0.20); revise Asset Purchase Agreement with FMP (1.5); email correspondence with FMP regarding comments to the Asset Purchase Agreement (.2); revise Asset Purchase Agreement with TPH (1.6); email correspondence with TPH regarding comments to the Asset Purchase Agreement (.2); review and respond to emails relating to sale transactions (.6).
05/19/23	D. Lewis	5.6	3,892.00	Prepare for and participate in multiple meetings regarding revised APAs (2.2); revise APAs regarding same (3.4).
05/19/23	D. Lewis	5.5	3,822.50	Prepare updated drafts of APA disclosure schedules.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/19/23	N. McCune	4.5	2,925.00	Teleconference with the debtor team regarding the status of the transition services (.7); attorney conferences with M. Dolan and B. Givhan regarding the scope of the transition services for the Transition Services Agreement (.5); review comments from TPH Holdings to the Transition Services Agreement (.7); attorney conference with M. Dolan regarding same (.2); review and respond to emails related to sale transactions (1.0); conferences with JW corporate and bankruptcy teams related to sale transactions (1.4).
05/19/23	K. Prior	0.8	428.00	Attend sale hearing.
05/19/23	K. Prior	1.9	1,016.50	Correspond with team regarding sale hearing (1.0); correspond with team regarding APAs (.9).
05/19/23	M. Soumahoro	0.5	317.50	Review of Asset Purchase Agreements.
05/19/23	M. Soumahoro	1.1	698.50	Participate in call between Debtor's advisers and FMP regarding Asset Purchase Agreement.
05/19/23	M. Soumahoro	0.8	508.00	Participate in planning session between JW corporate and bankruptcy to determine outstanding tasks.
05/19/23	M. Soumahoro	1.0	635.00	Participate in call between Debtor's advisers and NPW regarding asset purchase agreement, transition services agreement as well as schedules.
05/19/23	M. Soumahoro	1.2	762.00	Prepare for sale hearing.
05/19/23	M. Soumahoro	1.0	635.00	Communicate with Sidley to discuss changes to the Schedules (.6); review Sidley's revisions to the Asset Purchase Agreement (.4).
05/19/23	M. Soumahoro	1.2	762.00	Coordinate logistics for corporate and bankruptcy team for sale hearing.
05/19/23	M. Soumahoro	0.3	190.50	Prepare for and participate in internal call with the corporate team to determine outstanding tasks following the sale hearing.
05/19/23	M. Soumahoro	0.1	63.50	Correspond with team regarding status of the asset purchase agreements.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/19/23	M. Soumahoro	0.2	127.00	Correspond with M. Neyrey regarding schedules and finalize same.
05/19/23	M. Soumahoro	0.2	127.00	Correspond with S. Gaziani regarding signatures pages to APA.
05/19/23	M. Soumahoro	0.7	444.50	Prepare punch list of open items for corporate team.
05/19/23	M. Soumahoro	1.1	698.50	Prepare for and participate in sale hearing.
05/19/23	M. Soumahoro	1.1	698.50	Review of email correspondences received from different work stream during sales hearing in order to stay abreast of the matter and to determine tasks that remain outstanding from this point until the Closing.
05/19/23	S. Martinez	1.5	450.00	Prepare signature packets for asset purchase agreement signatures for M. Meghji, C. Pacey, L. Martindale, and J. Arnold.
05/19/23	S. Martinez	0.3	90.00	Draft correspondence with M. Odell regarding signature for asset purchase agreement.
05/19/23	D. Trevino	3.0	720.00	Assist with hearing prep for sale hearing (2.0) attend sale hearing (1.0).
05/19/23	D. Trevino	0.5	120.00	Compile and prepare for filing the Notice Designation of Backup Bidder as Winning Bidder (.1) compile and prepare for filing the amended witness and exhibit list for sale hearing (.4).
05/20/23	M. Dolan	3.2	2,768.00	Review of revised draft of APAs in anticipation of signing (1.9); review and comment on APH draft APA (1.3).
05/20/23	S. Gaziani	0.3	142.50	Correspondence regarding closing materials for APAs.
05/20/23	W. Givhan	1.0	750.00	Email correspondence with Lincoln Team, NPW Team and M. Dolan regarding terms of NPW APA and other closing matters.
05/20/23	D. Lewis	0.7	486.50	Revise APA disclosure schedules in anticipation of closing.
05/21/23	S. Gaziani	0.1	47.50	Correspondence regarding Lot 9(d).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/21/23	W. Givhan	1.2	900.00	Correspond regarding terms of NPW APA and inventory adjustment.
05/21/23	K. Hackerott	1.3	812.50	Review correspondence between TPH Holdings and Lincoln team regarding Asset Purchase Agreement (.5); revise Asset Purchaes Agreement with TPH Holdings (.8).
05/22/23	M. Dolan	9.7	8,390.50	Lead multiple signing planning and strategy meetings in path towards signing (2.7); multiple conference calls with Buyers regarding revisions to APAs (2.4); coordination with subject matter experts regarding transition matters (1.1); revise multiple drafts of Buyer APA per additional comments (3.5).
05/22/23	G. Graham	8.3	6,225.00	Correspondence regarding APAs (2.7); calls regarding same (1.8); correspondence regarding bidder deposits (.8); correspondence regarding miscellaneous asset sales (1.0); calls regarding same (.6); review plan regarding sale proceeds (.3); call regarding auction investigation (.3); correspondence regarding same (.8).
05/22/23	V. Polnick	2.5	1,875.00	Field post sale inquiries and related communications.
05/22/23	V. Anaya	8.2	6,150.00	Internal Sale Call (0.6); coordinate outstanding APA issues for sale closings (6.6); review list of contract issues related to sales (1.0).
05/22/23	C. Cameron	2.0	1,070.00	Correspond with corporate team regarding status of various asset purchase agreements (0.6); calls regarding sale status and related obligations (1.0); correspond with corporate team regarding appointment and removal of managers (0.4).
05/22/23	W. Farmer	0.1	53.50	Update sale notices.
05/22/23	B. Flowers	1.7	960.50	Draft and revise NPW Bill of Sale (1.2); review omnibus sellers' certificate (.5).
05/22/23	E. Flynn Meraia	3.1	1,751.50	Draft, revise notice of winning bidders for Lot 9(d) (.6); correspond with JW, Lincoln regarding sales (1.5); telephone conferences regarding same (1.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/22/23	S. Gaziani	6.6	3,135.00	Correspondence with counsel regarding master lease agreement for vehicles leased by Debtors (.6); conference with AEP counsel regarding liquidation intentions for acquired lots (.2); conference and correspondence with M. Crinnion counsel (.5); prepare revised exhibits to asset purchase agreement (2.0); prepare revised ancillaries (1.5); prepare consent for debtor entity (1.8).
05/22/23	S. Gaziani	1.2	570.00	Additional revisions to consent for debtor entity (.9); correspondence regarding ownership of fixed assets (.3).
05/22/23	W. Givhan	8.0	6,000.00	Email correspondence regarding revisions to transaction documents and other closing matters (3.5); conference with JW Team regarding transaction documents and closing matters (1.5); revise NPW APA and email correspondence with counsel regarding the same (1.2); revise other transaction documents (1.8).
05/22/23	K. Hackerott	13.5	8,437.50	Revise Asset Purchase Agreement with TPH (2.1); email correspondence with TPH regarding comments to the Asset Purchase Agreement (.5); conference with M. Dolan regarding cash purchase price with respect to TPH (.5); revise Asset Purchase Agreement with FMP (3.5); email correspondence with Lincoln team regarding inventory adjustment for FMP (.3); email correspondence with FMP regarding Asset Purchase Agreement (.3); conference with M. Dolan regarding inventory adjustment for FMP (.4); conference with JW corporate and bankruptcy teams regarding outstanding items (1.5); revise Asset Purchase Agreement with APH (1.7); email correspondence with Sidley team regarding comments to the APH Asset Purchase Agreement (.2); review and respond to emails regarding sale transactions (1.6); conference with D. Lewis regarding Disclosure Schedules (.9).
05/22/23	D. Lewis	3.2	2,224.00	Revise and negotiate APAs for 5/31 closing, including Arnold, NPW and TPH.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/22/23	D. Lewis	4.7	3,266.50	Revise applicable APA disclosure schedules to reflect changes to APA.
05/22/23	D. Lewis	0.8	556.00	Prepare and coordinate KYC material.
05/22/23	N. McCune	3.7	2,405.00	Participate in conference call with the debtor operations team regarding status of the transition services negotiations with bidders (.6); correspond with E. Hunter regarding Transition Services Agreement (.5); conferences with M. Dolan, B. Givhan and K. Hackerott regarding sale status (1.2); correspond with bidders' counsel and the debtor operations team with respect regarding post closing sale issues (1.1); teleconferences with T. Bensink of the debtor operations team (0.3).
05/22/23	K. Prior	0.5	267.50	Review background information for sale hearing declarations
05/22/23	M. Soumahoro	0.6	381.00	Review of correspondences to prepare team closing punch list.
05/22/23	M. Soumahoro	0.4	254.00	Revise Master Transaction Checklist.
05/22/23	M. Soumahoro	0.7	444.50	Prepare for and participate in internal sales team meeting.
05/22/23	M. Soumahoro	6.1	3,873.50	Review Asset Purchase Agreements regarding revisions to both individual transaction checklists and the Master Transaction Checklist.
05/22/23	M. Soumahoro	0.1	63.50	Review email correspondences received from different work streams regarding corporate team's punch list in order.
05/22/23	M. Soumahoro	1.2	762.00	Prepare for and participate in JW internal working group strategy session regarding sale.
05/22/23	M. Soumahoro	0.2	127.00	Review email correspondences received from different work streams and update draft of daily JW internal punch list pertaining to outstanding sale issues.
05/22/23	M. Soumahoro	0.5	317.50	Review email correspondences received from different work streams to continue to revise draft of daily JW internal punch list.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/22/23	D. Trevino	0.2	48.00	Communicate with court reporter for auction regarding payment.
05/22/23	D. Trevino	0.7	168.00	Docket hearing and related deadlines for Lot 9(d) Sale and circulate to clients (.1); draft notice of hearing (.4); compile and prepare for filing (.1); coordinate service (.1).
05/23/23	M. Dolan	13.1	11,331.50	Conduct strategy sessions regarding signing process and path to closing (2.8); prepare for and participate in multiple conference calls regarding transition matters (2.1); review and revise APA and conference calls regarding same (8.2).
05/23/23	G. Graham	9.0	6,750.00	Attend coordination call (.9); correspondence regarding TSA issues (1.1); attend IT call regarding TSA issues (.4); correspondence regarding Lot 9(d) sale order (2.8); calls regarding same (1.2); correspondence regarding Lot 9(d) hearing (1.2); correspondence regarding notice of winning bidder for Lot 9(d) (1.4).
05/23/23	J. Jackson	0.5	425.00	Research data privacy implications regarding sharing employee information.
05/23/23	V. Anaya	10.8	8,100.00	Coordination call with relevant parties (.3); call with Portage team regarding sale issues (.3); transition call (.3); internal JW sale meeting (.4); internal corporate call (.5); coordinate sale issues (4.8); call with contract counterparty on sale issues (.6); coordinate sale issues related to contracts (.7); draft supplemental assignment notices (2.0); review issues related to APHQ sale (.9).
05/23/23	C. Cameron	1.5	802.50	Calls with internal sales team to discuss asset purchase transactions and status (1.0); correspond with Lincoln team regarding final inventory numbers and final lot allocation (.5).
05/23/23	B. Flowers	0.2	113.00	Research IEH Holdings corporate structure.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/23/23	E. Flynn Meraia	10.1	5,706.50	Telephone conference with JW team regarding sales updates (.4); correspond with advisors regarding sales (1.1); revise sale order declarations (1.5); draft, revise sale order (3.5); correspond with bidders, advisors regarding same (1.2); prepare for sale hearing (.8); revise winning bid notice (.4); correspond with advisors regarding sale hearing (1.2).
05/23/23	S. Gaziani	13.1	6,222.50	Revise breakdown of vehicle inventory by lot after receiving new data (3.5); conference regarding vehicle inventory issues (1.0); conference and correspondence with vehicle lessor's counsel (.8); conference regarding assumption of vehicle leases (1.5); revise asset purchase agreement for bidder (.6); conference and correspondence with DIP counsel regarding asset purchase agreement review (1.5); review of asset purchase agreements for vehicle assumptions (1.2); revisions to leased equipment inventory data (.8); review of transition services agreement (.5); review of escrow agreement (1.7).
05/23/23	W. Givhan	10.2	7,650.00	Revise asset purchase agreements and other transaction documents (5.1); email correspondence with JW Team, Lincoln Team and Buyers regarding transaction documents and other signing matters (3.2); telephone conferences with JW Team and Buyer's counsel regarding sale matters (1.9).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/23/23	K. Hackerott	14.0	8,750.00	Call with TPH counsel regarding cash purchase price and lot 9(d) logistics (1.2); email correspondence with Lincoln team regarding TPH's purchase of lot 9(d) locations (.2); revise Asset Purchase Agreement with FMP (4.5); email correspondence with Sidley team regarding comments to FMP Asset Purchase Agreement (.2); revise Asset Purchase Agreement with TPH (1.5); email correspondence with Sidley team regarding comments to the TPH Asset Purchase Agreement (.2); revise Asset Purchase Agreement with Arnold Oil (.7); email correspondence with Sidley team regarding comments to the Arnold Oil Asset Purchase Agreement (.2); review and respond to emails regarding sale transactions (1.5); conference with D. Lewis regarding Disclosure Schedules (.8); conference with JW corporate and bankruptcy teams regarding outstanding items (2.0); conference with S. Gaziani regarding signature pages (.4); conference with N. McCune regarding Transition Services Agreement (.3); conference with B. Flowers regarding Bills of Sale (.3).
05/23/23	K. Hackerott	2.0	1,250.00	Review and respond to email correspondence regarding outstanding sale issues.
05/23/23	D. Lewis	4.4	3,058.00	Revise APAs and other transaction documents.
05/23/23	D. Lewis	4.3	2,988.50	Conduct closing diligence and revise APA disclosure schedules.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/23/23	N. McCune	9.3	6,045.00	Attend teleconference with the debtor operations team with regard to the status of the transition services negotiations with bidders (.7); attend multiple teleconferences with T. Bensink regarding same (.8); review comments to the TPH Transition Services Agreement from Sidley (1.2); revise Transition Services Agreements to incorporate such changes and send to TPH's counsel and 4M's counsel (1.7); attention to teleconferences with JW Bankruptcy and Corporate teams regarding the status of outstanding documents (.8); attention to negotiation with E. Hunter and K. Barnett of Sidley Austin regarding the Transition Services Agreement (.5); confer re sale transactions (1.5); correspond with bidders' counsel and the debtor operations team with respect to the transition services for sale (2.1).
05/23/23	K. Prior	3.6	1,926.00	Prepare declarations in support of the sale hearing for the Lot 9(d) sale.
05/23/23	K. Prior	1.3	695.50	Correspond with internal team regarding Lot 9(d) sale and negotiations of APAs.
05/23/23	M. Soumahoro	0.5	317.50	Review documents to be filed by bankruptcy court ahead of Lot 9(d) sale hearing.
05/23/23	M. Soumahoro	1.6	1,016.00	Revise transaction checklists based on edits made to the asset purchase agreement.
05/23/23	M. Soumahoro	0.9	571.50	Review email correspondences received from different work streams (.3); prepare daily punch list regarding outstanding sale issues (.6).
05/23/23	M. Soumahoro	0.5	317.50	Correspond with restructuring team regarding open sale issues.
05/23/23	M. Soumahoro	0.5	317.50	Review deal documents to respond to question posed by bankruptcy team.
05/23/23	M. Soumahoro	0.2	127.00	Collaborate with S. Gaziani on completion of sale tasks.
05/23/23	M. Soumahoro	0.3	190.50	Research and respond to email from opposing counsel.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/23/23	M. Soumahoro	2.5	1,587.50	Complete open tasks as needed based on incoming questions from Buyers and Sidley's deal team.
05/23/23	M. Soumahoro	0.6	381.00	Prepare for and participate in afternoon internal team meeting to discuss outstanding tasks and plan to move forward.
05/23/23	M. Soumahoro	1.7	1,079.50	Update Master Transaction Checklist.
05/23/23	D. Trevino	0.1	24.00	Compile and prepare for filing the Notice of Winning Bid Lot 9(d).
05/23/23	D. Trevino	0.1	24.00	Coordinate dial-in information to client for Lot 9(d) sale hearing.
05/23/23	D. Trevino	0.2	48.00	Compile and prepare for filing the amended notice of winning bid for Lot 9(d).
05/24/23	M. Dolan	10.1	8,736.50	Review and revise multiple drafts of Asset Purchase Agreement and related closing deliverables (4.6); prepare for and participate in multiple conference calls regarding transition matters and TSA (3.1); coordinate and lead efforts for upcoming closing (2.4).
05/24/23	G. Graham	6.2	4,650.00	Correspondence regarding sale order (1.2); multiple calls regarding APA and TSA issues (2); multiple correspondence regarding same (1.9); correspondence regarding miscellaneous asset sales (1.1).
05/24/23	J. Jackson	1.3	1,105.00	Research data sharing provisions and applicability to employee data, customer data and other personal information (.7); exchange numerous emails with team regarding data privacy questions (.4); review privacy policy and advise team regarding pertinent provisions (.2).
05/24/23	V. Polnick	1.5	1,125.00	Assist in preparation for and attend sale hearing.
05/24/23	V. Anaya	7.1	5,325.00	Continue to address issues related to all APAs.
05/24/23	C. Cameron	1.7	909.50	Correspond with sale team and bankruptcy term to discuss asset purchase transaction progress and status (1.0); virtually attend and prepare for Lot 9(d) sale hearing (0.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/24/23	E. Flynn Meraia	1.3	734.50	Attend hearing regarding Lot 9(d) sale (.3); prepare for same (1.0).
05/24/23	S. Gaziani	1.4	665.00	Revise sale disclosure schedules.
05/24/23	S. Gaziani	8.4	3,990.00	Prepare exhibits to asset purchase agreements and revise existing (2.2); conference regarding closing statuses (.5); conference and correspondence with vehicle lessor (.4); review and analyze vehicle inventory ownerships statuses (2.1); review of asset purchase agreement language for verification of content in disclosure schedules (.7); conference and correspondence with debtor counsel (.3); revisions to debtor entity consent (.2); correspondence with DIP counsel (.3); review of debtor entity handbook and project VDR for privacy policies (1.7).
05/24/23	S. Gaziani	1.0	475.00	Additional revisions to consent for debtor entity (.3); additional revisions to officer and seller certificates (.7).
05/24/23	S. Gaziani	0.4	190.00	Correspondence with bidder counsel regarding vehicle leases.
05/24/23	W. Givhan	10.3	7,725.00	Email correspondence regarding transaction documents (3.8); revise transaction documents (4.2); conference with JW Team, Sidley Team and Buyers' counsels regarding transaction documents and signing matters (2.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/24/23	K. Hackerott	13.6	8,500.00	Email correspondence with Sidley regarding purchase prices, target inventory, target accounts payable and target accounts receivable (1.0); call with Sidley regarding comments to the APAs (.5); email correspondence with Sidley team regarding same (.5); revise TPH APA (.8); revise FMP APA (1.5); email correspondence with Sidley team regarding comments to same (.2); revise Asset Purchase Agreement with Arnold Oil (1.2); conference with JW corporate and bankruptcy teams regarding outstanding items (2.0); email correspondence with Arnold Oil regarding comments to the APA (.2); email correspondence with TPH regarding APA comments (.4); email correspondence with FMP regarding APA comments (.4); conference with V. Anaya regarding the excess cure costs in the FMP APA (.2); email correspondence with M. Neyrey regarding the excess cure costs in same (.2); email correspondence with Lincoln team regarding target accounts receivable and target accounts payable (.3); review and respond to emails regarding sale transactions (3.0); conference with D. Lewis regarding Disclosure Schedules (.5); conference with B. Givhan regarding comments to APAs (.5); conference S. Gaziani regarding signature pages (.2).
05/24/23	D. Lewis	5.2	3,614.00	Revise and negotiate APAs in anticipation of closing.
05/24/23	D. Lewis	5.2	3,614.00	Continue diligence and prepare updates to APA disclosure schedules.
05/24/23	D. Lewis	1.6	1,112.00	Coordination with applicable parties regarding KYC materials.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/24/23	N. McCune	11.2	7,280.00	Conference with M. Neyrey, Sidley and JW teams regarding the sharing of sensitive data with bidders (.5); draft talking points for M. Neyrey regarding same (1.2); conference with M. Dolan regarding same (.4); conference with Conference with M. Neyrey, Sidley and JW teams regarding the sharing of sensitive data with bidders (.5); draft talking points for M. Neyrey regarding same (1.2); conference with M. Dolan regarding same (.4); conference with the debtor team with regard to the status of the transition services negotiations with bidders (.8); multiple teleconferences with T Bensink regarding same (.7); review comments to the TPH Transition Services Agreement from Sidley Austin (.9); revise Transition Services Agreements to incorporate such changes and sending to TPH's counsel and 4M's counsel (1.1); teleconferences with the JW Bankruptcy and Corporate teams regarding the status of outstanding documents (.6); teleconference with K. Fong of Sidley Austin regarding the scope of the transition services (.4); conference with M. Dolan, B. Givhan and K. Hackerott with respect to sale transactions (1.8); correspond with bidders' counsel, the JW Bankruptcy and Corporate teams, and the debtor operations team with respect to the transition services (2.8).
05/24/23	K. Prior	0.2	107.00	Attend sale hearing regarding Lot 9(d).
05/24/23	M. Soumahoro	1.7	1,079.50	Revise Master Transaction Checklist for all 7 individual buyer transactions.
05/24/23	M. Soumahoro	0.6	381.00	Draft daily punch list re open items.
05/24/23	M. Soumahoro	0.5	317.50	Review and revised board consent prepared by S. Gaziani.
05/24/23	M. Soumahoro	0.8	508.00	Review pre-closing covenants in asset purchase agreements regarding deal documents.
05/24/23	M. Soumahoro	0.6	381.00	Prepare for and participate in daily internal sales team meeting.
05/24/23	M. Soumahoro	0.6	381.00	Revise Master Transaction Checklist.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/24/23	M. Soumahoro	0.3	190.50	Prepare for and participate in sales hearing for Lot 9(d).
05/24/23	M. Soumahoro	0.2	127.00	Correspond regarding open deal questions.
05/24/23	M. Soumahoro	4.3	2,730.50	Complete open tasks as needed based on incoming questions posed by Buyers, the Debtor and the DIP lender.
05/24/23	M. Soumahoro	1.4	889.00	Complete open tasks on the daily punch list.
05/24/23	D. Trevino	0.9	216.00	Compile and prepare for filing the sale order for Lot 9(d) (.2); draft witness and exhibit list (.4); compile and prepare for filing (.3).
05/24/23	D. Trevino	0.4	96.00	Draft miscellaneous sale motion.
05/25/23	E. Malloy	0.5	392.50	Conference with K. Hackerott regarding asset purchase agreement termination provisions.
05/25/23	S. Borrelli	0.3	262.50	Review draft of Trademark Assignment Agreement and send comments regarding same to B. Givhan.
05/25/23	M. Dolan	7.3	6,314.50	Provide comments and revisions to closing checklist and participate in multiple meetings regarding closing process (2.5); review of initial drafts of additional closing deliverables (1.8); review and comment on revised drafts of bidder APAs and TSA (1.3); prepare for and participate in multiple conference calls regarding TPH closing and final schedules (1.7).
05/25/23	G. Graham	7.2	5,400.00	Multiple correspondence regarding customer data under APAs (1.4); calls regarding same (1.2); correspondence regarding FMP sale (.9); correspondence regarding TSA issues (1.9); calls regarding same (1.4)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/25/23	J. Jackson	3.1	2,635.00	Research regarding data privacy issues (1.6); review, analyze and revise draft information transition agreement (.5); participate in strategy conference to resolve data privacy concerns relating to information sharing (.5); review and comment on proposed final information transition agreement (.2); review numerous emails regarding action items and status of information sharing and related data privacy matters (.3).
05/25/23	V. Anaya	8.2	6,150.00	Call with G. Graham regarding outstanding sale issues (.2); internal sale call (.5); coordinate outstanding sale issues (.5); internal corporate call (.6); call regarding privacy issues related to sale (.5); call with Sidley regarding sale of IT agreements (.4); review outstanding cure issues related to sale (1.5); review and work on outstanding APA issues (4.0).
05/25/23	C. Cameron	1.2	642.00	Calls with internal sales team, Sidley team, and full team to discuss ongoing asset sale issues (1.0); prepare list of closing dates for each buyer (.2).
05/25/23	B. Flowers	0.3	169.50	Review Arnold draft of Bill of Sale and Assignment and Assumption Agreement.
05/25/23	S. Gaziani	5.2	2,470.00	Conference regarding closing deliverables (.4); revise disclosure schedules for a bidder (1.1); additional revisions to debtor entity consent (.6); review and research in EDGAR filings for knowledge qualifiers (.3); review of AP data provided by Lincoln (.5); correspondence regarding information transition agreement (.9); revisions to ancillaries (1.4).
05/25/23	S. Gaziani	2.3	1,092.50	Revise APAs before execution (2.0); revise ancillaries following DIP counsel comments (.3)
05/25/23	S. Gaziani	0.2	95.00	Conference regarding escrowed signature pages.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/25/23	W. Givhan	10.3	7,725.00	Email correspondence regarding signing matters and transaction documents (4.7); telephone conferences with JW Team, Buyers' counsels, Lincoln Team and other parties regarding signing matters (3.3); revise transaction documents (2.3).
05/25/23	K. Hackerott	10.0	6,250.00	Call with JW bankruptcy and corporate teams regarding outstanding items to sign and close Asset Purchase Agreements (1.5); call with Sidley regarding closing checklist (.6); correspondence with Sidley regarding Asset Purchase Agreements (1.0); call with Arnold Oil's counsel regarding comments to the Asset Purchase Agreement (.7); email correspondence with Sidley regarding comments to the Asset Purchase Agreement with Arnold Oil (.5); correspondence with Arnold Oil's counsel regarding comments to the Asset Purchase Agreement (.8); review and revise Asset Purchase Agreement with Arnold Oil (.6); email correspondence with TPH counsel regarding ancillary transaction documents (.6); review and respond to emails regarding sale transactions (3.0); conference with D. Lewis regarding accounts payable and accounts receivable schedules for TPH Holdings, LLC (.5); conference with N. McCune regarding Information Transition Agreement (.2).
05/25/23	D. Lewis	5.2	3,614.00	Revise and negotiate APA.
05/25/23	D. Lewis	4.7	3,266.50	Revise APA disclosure schedules.
05/25/23	D. Lewis	1.6	1,112.00	Coordinate KYC materials.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/25/23	N. McCune	11.8	7,670.00	Conference with debtor team regarding status of the transition services negotiations with bidders (.5); conferences with M. Dolan regarding the status of the transitional services agreements (.8); telephone conferences with members of the debtor team regarding status of transition services negotiations with bidders (2.8); multiple teleconferences with T. Bensink regarding same (1.1); review comments to Subcontractor Agreement with AEP (.9); revise Subcontractor Agreement with AEP (1.0); teleconferences with members of the JW Bankruptcy and Corporate teams regarding the status of outstanding documents (0.8); conferences with M. Dolan, B. Givhan and K. Hackerott with respect to sale transactions (1.4); correspond with bidders' counsel and the debtor team with respect to the transition services (2.5).
05/25/23	M. Soumahoro	2.2	1,397.00	Coordinate completion of open tasks regarding sale.
05/25/23	M. Soumahoro	0.3	190.50	Review draft of ancillary document.
05/25/23	M. Soumahoro	1.1	698.50	Draft punch list for corporate team regarding closing out open items regarding sale.
05/25/23	M. Soumahoro	0.3	190.50	Review correspondence regarding open sale items.
05/25/23	M. Soumahoro	0.2	127.00	Revise Information Transition Agreement based on comments received from team members.
05/25/23	M. Soumahoro	1.2	762.00	Prepare additional signature pages and catalogue the ones previously received.
05/25/23	M. Soumahoro	0.4	254.00	Prepare for and participate in standing call with Sidley.
05/25/23	M. Soumahoro	3.3	2,095.50	Revise transaction regarding closing deliverable materials.
05/25/23	M. Soumahoro	0.6	381.00	Prepare for and participate in daily internal sales team meeting.
05/25/23	M. Soumahoro	0.8	508.00	Prepare for and participate in post-deal team meeting regarding outstanding tasks.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/26/23	M. Dolan	2.3	1,989.50	Prepare for and participate in multiple conference calls regarding outstanding closing deliverables and TSA matters (1.8); review and comment on updated closing checklist (.5).
05/26/23	G. Graham	8.3	6,225.00	Correspondence regarding APA issues (1.2); multiple calls regarding same (1.1); multiple correspondence regarding TSA issues (4.1); multiple calls regarding same (1.9).
05/26/23	J. Jackson	0.3	255.00	Correspond with team regarding data privacy matters and action items.
05/26/23	V. Anaya	8.6	6,450.00	Continue to address outstanding APA issues (8.1); call with contract counterparties regarding sale (.5).
05/26/23	C. Cameron	0.8	428.00	Calls with internal sales team and Sidley team to discuss asset sale transaction status.
05/26/23	S. Gaziani	3.7	1,757.50	Conference regarding closing deliverables (.7); conference and correspondence regarding buyer and officer certificates, and revisions to same (1.3); correspondence with vehicle lessor counsel (.4); correspondence with DIP counsel (.3); revisions to FIRPTA documents (1.0).
05/26/23	S. Gaziani	1.5	712.50	Revisions to ITA agreements.
05/26/23	S. Gaziani	0.8	380.00	Conference and correspondence with DIP and Seller counsels (.2); revise disclosure schedules (.6).
05/26/23	W. Givhan	9.5	7,125.00	Revise transaction documents (5.8); email correspondence regarding transaction matters (2.4); telephone conferences regarding transaction matters (1.3).
05/26/23	J. Gonzalez	1.1	588.50	Draft miscellaneous asset sale motion.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/26/23	K. Hackerott	7.8	4,875.00	Call with JW bankruptcy and corporate teams regarding outstanding items to sign and close Asset Purchase Agreements (1.5); call with Sidley regarding closing checklist (.6); review and respond to emails regarding sale transactions (2.0); draft Asset Purchase Agreement for Crow Burlingame Co. (2.0); conference with V. Anaya regarding Asset Purchase Agreement with Crow Burlingame Co. (.5); email correspondence with FMP team regarding comments to the Asset Purchase Agreement (.6); conference with V. Anaya regarding FMP's liquidation of certain locations (.5); conference with M. Dolan regarding prorated expenses under Asset Purchase Agreement with TPH Holdings, LLC (.1).
05/26/23	D. Lewis	3.6	2,502.00	Revise and negotiate APAs for 5/31 closing.
05/26/23	D. Lewis	1.8	1,251.00	Coordinate KYC materials in anticipation of closing.
05/26/23	D. Lewis	2.2	1,529.00	Prepare funds flows.
05/26/23	D. Lewis	1.1	764.50	Conform escrow agreements for closing.
05/26/23	N. McCune	10.0	6,500.00	Conference with the debtor team regarding status of transition services negotiations with bidders (.5); conferences with M. Dolan regarding the status of the transitional services agreements related to sale transactions (.5); telephone conferences with members of the debtor team with regard to the status of the transition services negotiations with bidders (2.5); multiple teleconferences with T. Bensink regarding same (1.0); correspond with 4M regarding Information Transition Agreement and coordinate release of customer data thereunder (.8); revise Information Transition Agreement for NAPW (1.3); conferences with M. Dolan, B. Givhan and K. Hackerott with respect to sale transactions (1.2); correspond with bidders' counsel and the debtor team with respect to the transition services (2.2).
05/26/23	K. Prior	0.8	428.00	Correspond regarding APA.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/26/23	M. Soumahoro	1.7	1,079.50	Prepare revised master transaction checklist.
05/26/23	M. Soumahoro	1.5	952.50	Revise resolutions prepared by S. Gaziani and review deal team emails and respond to tasks accordingly.
05/26/23	M. Soumahoro	0.5	317.50	Prepare for and participate in daily sales team strategy call.
05/26/23	M. Soumahoro	0.4	254.00	Prepare for and participate in daily call with Sidley.
05/26/23	M. Soumahoro	4.1	2,603.50	Review email correspondences related sale transactions and complete open tasks accordingly.
05/26/23	M. Soumahoro	3.1	1,968.50	Complete open tasks on the punch list in order to move the deal team closer to closing.
05/26/23	D. Trevino	0.4	96.00	Draft miscellaneous sale motion.
05/27/23	G. Graham	3.4	2,550.00	Review miscellaneous asset sale motion (.7); correspondence regarding same (.5); correspondence regarding TSA issues (1.8); calls regarding same (.4).
05/27/23	V. Anaya	1.5	1,125.00	Call with Sidley regarding sale issues (.5); coordinate outstanding sale issues with team (1.0).
05/27/23	E. Flynn Meraia	1.4	791.00	Revise miscellaneous asset sale motion (1.2); correspond with G. Graham, advisors regarding same (.2).
05/27/23	S. Gaziani	1.2	570.00	Revise disclosure schedules (.7); revise ITA agreement (.5).
05/27/23	S. Gaziani	0.9	427.50	Correspondence regarding FIRPTA certificates.
05/27/23	W. Givhan	7.4	5,550.00	Email correspondence regarding transaction documents and other signing matters (2.8); revise transaction documents (2.7); telephone conferences regarding signing and closing matters with JW Team, Sidley Team, Buyers' counsels and other parties (1.9).
05/27/23	K. Hackerott	1.1	687.50	Call with Sidley regarding closing checklist (.6); conference with Portage and Jackson Walker teams regarding funds flow (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/27/23	D. Lewis	3.9	2,710.50	Revise and negotiate APAs in anticipation of conference call.
05/27/23	D. Lewis	1.1	764.50	Coordinate KYC materials.
05/27/23	D. Lewis	2.3	1,598.50	Prepare funds flows.
05/27/23	D. Lewis	0.8	556.00	Revise escrow agreements for upcoming closing.
05/27/23	D. Lewis	0.7	486.50	Coordinate Estimated Closing Statements and Transferred Employees lists.
05/27/23	N. McCune	2.4	1,560.00	Attend standing teleconference with Sidley regarding status (.7); conference with M. Dolan regarding status of the transitional services agreements (.5); telephone conferences with debtor team regarding status of the transition services negotiations with bidders (.5); correspond with bidders' counsel and debtor team regarding transition services (.7).
05/27/23	M. Soumahoro	0.4	254.00	Review outstanding action regarding sale closing.
05/27/23	M. Soumahoro	0.5	317.50	Correspond with team regarding open requests.
05/28/23	M. Dolan	4.9	4,238.50	Coordinate signing of NPW and outstanding issues regarding same (1.3); review of materials relating to revised TSA and coordination regarding transition matters (2.8); review of transaction checklist and closing deliverables, including, escrow agreement and certificates (.8).
05/28/23	S. Gaziani	4.1	1,947.50	Conference with DIP counsel (.8); revise disclosure schedules (3.0); research regarding closing deliverables in all APAs (.3).
05/28/23	S. Gaziani	2.1	997.50	Revise escrow agreements.
05/28/23	W. Givhan	5.8	4,350.00	Email correspondence with JW Team, Auto Plus Team, Buyers, Lincoln Team and Portage Team regarding signing and closing matters (1.7); revise APHQ asset purchase agreement and other transaction documents (2.3); telephone conferences regarding transaction checklist, transition services agreement and other open items (1.8).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/28/23	N. McCune	2.8	1,820.00	Teleconference with Sidley regarding sale status (0.7); conference with M. Dolan regarding status of the transitional services agreements (.5); telephone conference with debtor team regarding status of transition services negotiations with bidders (.6); review and respond to emails from bidders' counsel and debtor team with respect to the transition services (1.0).
05/29/23	M. Dolan	9.1	7,871.50	Provide comments on APH Asset Purchase Agreement (1.3); prepare for and participate in multiple conference calls regarding status of deliverables (1.9); review and provide comment on revised transition services agreements (1.6); review and respond to correspondence and requests regarding closing matters, including transition (4.3).
05/29/23	G. Graham	1.0	750.00	Correspondence regarding sales (.4); review emails regarding TSA issues (.2); correspondence regarding TSA after effective date (.4).
05/29/23	V. Anaya	2.8	2,100.00	Participate in JW WIP Call regarding sale coordination (0.6); call with Sidley regarding sale coordination (0.5); review funds flow issues (0.4); review APA for APHQ (0.3); review outstanding sale issues (1.0).
05/29/23	C. Cameron	1.0	535.00	Calls with internal sales team and Sidley team to discuss transactions status.
05/29/23	E. Flynn Meraia	0.4	226.00	Correspond regarding miscellaneous asset sale motion.
05/29/23	S. Gaziani	8.6	4,085.00	Conference and correspondence with DIP counsel (1.0); conference regarding impending Closings (.7); conference and correspondence regarding ancillaries (.9); revisions to ancillaries (4.0); correspondence with all buyers regarding ancillaries (2.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/29/23	W. Givhan	6.4	4,800.00	Revise transaction documents (2.8); email correspondence with JW Team, Auto Plus Team, Portage Team, Lincoln Team and Buyer Teams regarding closing matters and logistics (1.3); telephone conferences with same regarding closing matters, transaction documents and closing logistics (2.3).
05/29/23	K. Hackerott	4.5	2,812.50	Call with JW corporate and bankruptcy teams regarding outstanding items to close (.7); call with Sidley regarding closing checklist (.5); review and respond to emails regarding sale transactions (2.0); email correspondence with Portage team regarding funds flow (.3); email correspondence with Portage team and JW team regarding estimated closing working capital statement for TPH (.8); email correspondence with Fletcher Lord regarding name of buyer (.2).
05/29/23	D. Lewis	3.1	2,154.50	Revise and negotiate APAs.
05/29/23	N. McCune	3.4	2,210.00	Attend teleconference with the debtor team regarding status of transition services negotiations with bidders (.7); teleconference with regarding sale status (.5); conference with M. Dolan regarding status of transitional services agreements (.5); telephone conference with debtor team regarding status of transition services negotiations with bidders (.5); correspond with bidders' counsel and debtor team regarding transition services (1.2).
05/29/23	K. Prior	0.5	267.50	Correspond regarding APAs.
05/30/23	M. Dolan	12.6	10,899.00	Prepare for and participate in multiple status and coordination calls with JW and debtor teams (2.4); review and revise drafts of FMP, APH, and Fletcher transaction documents (2.7); prepare for and participate in multiple conference calls with client and buyers regarding closing and transition matters (3.7); review and comment on multiple funds flow documents (1.6); analyze outstanding closing matters (2.2).
05/30/23	V. Anaya	0.5	375.00	Call with FMP and real estate team regarding lease issues related to APA.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/30/23	V. Anaya	10.3	7,725.00	Call with Sidley regarding status of APAs (.5); internal sale coordination call (1.0); teview issues related to sales and transfers of assets (6.1); review cure issues (1.1); correspond with landlords regarding same (.2); review and revise miscellaneous asset sale motion (.3); prepare assignment notices for Arnold Oil and NPW (1.1).
05/30/23	V. Argeroplos	0.2	139.00	Revise section of asset sale procedures.
05/30/23	C. Cameron	2.8	1,498.00	Calls with internal and Sidley teams to discuss asset purchase transaction and status (1.5); prepare list of signing dates, closing dates, and relevant purchased locations for each buyer and communicate with the team regarding the same (1.3).
05/30/23	C. Cameron	0.4	214.00	Call with debtor team to discuss plan confirmation and related issues.
05/30/23	E. Flynn Meraia	4.1	2,316.50	Telephone conference regarding sale status (.8); correspond with JW team re same (1.2); revise miscellaneous asset sale motion (1.3); correspond with JW team regarding same (.6); correspond with Company, advisors regarding same (.2).
05/30/23	S. Gaziani	1.4	665.00	Revise closing documents (1); revise to checklist (.4).
05/30/23	S. Gaziani	9.8	4,655.00	Conference regarding closing (1.0); conference with DIP counsel regarding closing (.5); revisions to escrow agreements (2.0); revisions to closing documents (4.5); research in VDR regarding TSA contracts (1.8).
05/30/23	W. Givhan	10.6	7,950.00	Revise purchase agreements and other transaction documents (4.9); telephone conferences with JW Team, Portage Team, Sidley Team, Buyer Teams and Auto Plus Team regarding closing matters and logistics (2.4); email correspondence with the same regarding closing matters and logistics (3.3).
05/30/23	J. Gonzalez	1.8	963.00	Draft notices of winning bidders.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/30/23	K. Hackerott	8.5	5,312.50	Call with Jackson Walker corporate and bankruptcy teams regarding outstanding items (1.5); review and respond to emails regarding sale transactions (1.0); review funds flow (.8); conference with G. Cowart regarding COBRA obligations under Asset Purchase Agreements (.5); conference with S. Gaziani regarding escrow accounts (.4); conference with S. Gaziani regarding signature pages (.3); conference with M. Dolan regarding additional five stores acquired by TPH (.5); draft Amendment to Asset Purchase Agreement for TPH (2.0); email correspondence with Portage and Lincoln teams regarding purchase price and inventory targets for five additional stores acquired by TPH (.3); review FMP's comments to Asset Purchase Agreement (1.2).
05/30/23	D. Lewis	4.2	2,919.00	Close Marco transaction.
05/30/23	D. Lewis	4.1	2,849.50	Close Arnold Oil transaction.
05/30/23	D. Lewis	3.9	2,710.50	Close NPW transaction.
05/30/23	N. McCune	11.1	7,215.00	Attend teleconference with debtor team re status of the transition services negotiations with bidders (1.0); teleconference with M. Neyrey, Sidley Austin team and members of the JW team regarding status (.9); multiple teleconferences with T. Bensink regarding same (1.5); review comments to Transition Services Agreement from Sidley Austin (1.2); revise Transition Services Agreements to incorporate such changes and send to bidder's counsel (1.5); teleconferences with JW Bankruptcy and Corporate teams regarding status of outstanding documents (1.1); conference with M. Dolan, B. Givhan and K. Hackerott re status (1.5); correspond with bidders' counsel and debtor team re transition services (2.4).
05/30/23	K. Prior	0.8	428.00	Attend sale update call.
05/30/23	S. Martinez	0.5	150.00	Preparation of correspondence with M. Neyrey regarding signatures for the transition services agreement, escrow agreement and signatures for Exhibit C of each escrow agreement.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/31/23	M. Dolan	12.9	11,158.50	Coordinate closings of AEP, Marco, NPW and Arnold Oil (9.8); review and comment on transactional documents and coordination regarding signing of FMP and APHQ(3.1).
05/31/23	G. Graham	6.2	4,650.00	Multiple calls regarding APAs and closing (2.0); multiple calls regarding TSA issues (1.9); correspondence regarding same (1.1); correspondence regarding miscellaneous asset sales (1.0); review motion regarding same (.2).
05/31/23	V. Anaya	11.1	8,325.00	Coordinate closing issues for various sales (4.9); internal call regarding status of same (.6); call with Sidley regarding same (.5); review and revise de minimis asset sale motion (1.0); review email from landlord regarding same (.3); finalize and prepare rejection motion for filing (3.1); address outstanding cure issues related to TPH transaction (.7).
05/31/23	C. Cameron	1.0	535.00	Calls with Sidley and internal team to discuss asset purchase transaction status.
05/31/23	E. Flynn Meraia	3.3	1,864.50	Telephone conference with JW team regarding sale status (.5); draft, revise miscellaneous asset sale motion (1.7); correspond with JW team regarding same (.9); telephone conference with JW team regarding TSAs (.2).
05/31/23	S. Gaziani	7.5	3,562.50	Conference regarding closing (.4); conference with DIP counsel (.6); correspondence with closing buyer (.7); conference and correspondence with buyer (.8); Closing procedures (5.0)
05/31/23	S. Gaziani	2.4	1,140.00	Revise disclosure schedules (1.0); revise closing deliverables trackers (1.1); conference and correspondence with DIP counsel (.3).
05/31/23	W. Givhan	10.8	8,100.00	Email correspondence with JW Team, Auto Plus Team and Buyers regarding closing matters and transaction documents (4.4); telephone conferences regarding the same (2.2); revise purchase agreements and other transaction documents (4.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/31/23	K. Hackerott	10.1	6,312.50	Review and revise Asset Purchase Agreement for FMP (1.6); conference with V. Anaya regarding Asset Purchase Agreement for FMP (.5); email correspondence with Sidley regarding comments to the Asset Purchase Agreement for FMP (.2); call with M. Flom with FMP(1.1); call with TPH's counsel (.7); call with JW corporate and bankruptcy teams regarding outstanding items (1.0); call with Sidley regarding outstanding items and closing checklist (.3); conference with S. Gaziani and D. Lewis regarding outstanding items to close Arnold Oil (.7); email correspondence with M. Flom with FMP regarding Disclosure Schedules and inventory adjustment (.5); review funds flow (1.0); review and respond to emails regarding sale transactions (2.5).
05/31/23	D. Lewis	2.9	2,015.50	Participate in closing of Marco transaction.
05/31/23	D. Lewis	2.6	1,807.00	Participate in closing of Arnold Oil transaction.
05/31/23	D. Lewis	2.7	1,876.50	Participate in closing of NPW transaction.
05/31/23	D. Lewis	2.6	1,807.00	Participate in closing of AEP transaction.
05/31/23	N. McCune	10.9	7,085.00	Attend teleconference with debtor team regarding status of the transition services negotiations with bidders (1.0); teleconference with M. Neyrey, Sidley team, JW team regarding status (.9); multiple teleconferences with T. Bensink regarding same (1.5); review comments to Transition Services Agreement (1.2); revise Transition Services Agreements to incorporate changes and send to bidder's counsel (1.5); teleconferences with the JW Bankruptcy and Corporate teams regarding the status of outstanding documents (1.1); conference with M. Dolan, B. Givhan and K. Hackerott regarding sale status (1.5); correspond with bidders' counsel and debtor regarding transition services (2.2).
05/31/23	K. Prior	0.7	374.50	Attend sale update call (.4); email correspondence regarding finalizing APAs (.3)

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
05/31/23	S. Martinez	0.7	210.00	Prepare correspondence with M. Neyrey regarding TSA Amendment, Subcontractor Agreement, First Amendment to Asset Purchase Agreement, and Trademark Assignment Agreement.
Total Asset Disposition		2,182.7	\$	
			1,500,086.00	

Assumption/Rejection of Leases and Contracts:

05/04/23	V. Anaya	3.4	2,550.00	Review and revise 365(d) Motion to Extend (1.0); review and revise termination settlement and related documentation (2.0); correspond with Committee regarding same (0.2); correspond with DIP lender regarding same (0.2).
Total Assumption/Rejection of Leases and Contracts		3.4	\$ 2,550.00	

Business Operations:

05/15/23	S. Moore	0.4	418.00	Review questions from M. Dolan on IT purchaser's request for Statement of Occasional Sale for Texas sales tax compliance purposes and advise regarding same.
05/16/23	S. Moore	0.5	522.50	Correspond with M. Dolan and S. Gaziani regarding bidders' request for Texas state tax statement of occasional sale for IT equipment.
Total Business Operations		0.9	\$ 940.50	

Employee Benefits/Pensions:

05/31/23	G. Cowart	0.7	689.50	Review APA regarding change to COBRA provision and change requested for transfer of employee personal records.
Total Employee Benefits/Pensions		0.7	\$ 689.50	

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

In re:)	
	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
)	

**NOTICE OF JACKSON WALKER LLP'S
FIFTH MONTHLY FEE STATEMENT FOR COMPENSATION
OF SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION
FOR THE PERIOD FROM JUNE 1, 2023 THROUGH JUNE 16, 2023**

Name of Applicant:	Jackson Walker LLP	
Applicant's Role in Case:	Counsel to the Debtors and Debtors in Possession	
Date Order of Employment Signed:	March 28, 2023 [Docket No. 273]	
	Beginning of Period:	End of Period
Time period covered by this Statement:	June 1, 2023	June 16, 2023
Summary of Total Fees and Expenses Requested		
Total fees requested in this Statement:	\$503,627.60 (80% of \$629,534.50)	
Total expenses requested in this Statement:	\$1,688.78	
Total fees and expenses requested in this Statement (exclusive of 20% Holdback):	\$505,316.38	
Total fees and expenses referenced in this Statement (inclusive of 20% Holdback):	\$631,223.28	
Summary of Attorney Fees Requested		
Total attorney fees requested in this Statement:	\$626,406.50	
Total actual attorney hours covered by this Statement:	922.3	
Average hourly rate for attorneys:	\$679.18	

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

Summary of Paraprofessional Fees Requested	
Total paraprofessional fees requested in this Statement:	\$3,128.00
Total actual paraprofessional hours covered by this Statement:	12.7
Average hourly rate for paraprofessionals:	\$246.30

In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 264], each party receiving notice of the monthly fee statement will have until 4:00 p.m. (Prevailing Central Time), 14 days after service of the monthly fee statement to object to the requested fees and expenses. Upon the expiration of such 14-day period, the Debtor is authorized to pay the Professional an amount of 80% of the fees and 100% of the expenses requested in the applicable monthly fee statement.

Pursuant to §§ 327, 330, 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 Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Fee Procedures Order”) [Docket No. 264], Jackson Walker LLP (“JW”), as counsel to the Debtors and Debtors in Possession, hereby files its *Fifth Monthly Fee Statement for Compensation of Services Rendered and Reimbursement of Expenses as Counsel to the Debtors for the Period from June 1, 2023 Through June 16, 2023* (“Monthly Fee Statement”).

1. Pursuant to the Fee Procedures Order, JW seeks interim payment of \$503,627.60 (80% of \$629,534.50) as compensation for professional services rendered to the Debtors during the period from June 1, 2023 through June 16, 2023 (the “Fee Period); and reimbursement of actual and necessary expenses in the amount of \$1,688.78, for a total amount of \$505,316.38.

2. In support of the Monthly Fee Statement, JW submits the following exhibits, which are attached hereto:

- **Exhibit A:** Summary of Expenses for the Fee Period;
- **Exhibit B:** Summary of Legal Fees by Category as Counsel for the Fee Period;
- **Exhibit C:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Restructuring

- **Exhibit D:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Investigations;
- **Exhibit E:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Labor and Employment Matters;
- **Exhibit F:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Real Estate Matters; and
- **Exhibit G:** Detailed Record of Fees as Counsel for the Fee Period Pertaining to Sale Matters.

3. Pursuant to the Fee Procedures Order, any party objecting to the payment of interim compensation and reimbursement of expenses shall, within fourteen (14) days of service of the Monthly Fee Statement, serve via email to JW, and the following Application Recipients (as defined in the Fee Procedures Order), a written notice setting forth the precise nature of the objection and the amount at issue (the “Notice of Objection”) on or before 4:00 p.m. (prevailing Central Time) fourteen (14) days after service of this Monthly Fee Statement:

- i. the Debtors, 112 Townpark Drive NW, Suite 300, Kennesaw, Georgia 30144, Attn: Michael Neyrey;
- ii. Jackson Walker LLP, 1401 McKinney Street, Suite 1900, Houston, Texas 77010, Attn: Veronica A. Polnick (vpolnick@jw.com), and Vienna Anaya (vanaya@jw.com);
- iii. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Jayson Ruff (Jayson.B.Ruff@usdoj.gov) and Andrew Jimenez (Andrew.Jimenez@usdoj.gov);
- iv. counsel for the Prepetition Lender, Sidley Austin LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Stephen Hessler (shessler@sidley.com) and Anthony Grossi (agrossi@sidley.com);
- v. counsel for the Official Committee of Unsecured Creditors, Kane Russell Coleman Logan PC, 901 Maim Street, Suite 5200, Dallas, TX 75202, Attn: Joseph M. Coleman (jcoleman@krcl.com); John J. Kane (jkane@krcl.com); Kyle Woodard (kwoodard@krcl.com); and 5151 San Felipe, Suite 800, Houston, TX 77056 Attn: Michael P. Ridulfo (mridulfo@krcl.com); and
- vi. counsel to any statutory committee appointed in these cases.

4. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. JW reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Fee Procedures Order.

Houston, Texas
Dated: September 6, 2023

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Vienna Anaya (TX Bar No. 24091225)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

Email: mcavanaugh@jw.com

Email: vpolnick@jw.com

Email: vanaya@jw.com

Email: emeraia@jw.com

Counsel to the Debtors and Debtors in Possession

EXHIBIT A

SUMMARY OF EXPENSES FOR THE FEE PERIOD

EXPENSE	TOTAL
Business Meals	\$771.74
Color Imaging Expense	\$3.40
Copying Expense	\$148.40
Hotel	\$721.24
Staff Overtime	\$44.00
TOTAL	\$1,688.78

EXHIBIT B**SUMMARY OF LEGAL FEES AND EXPENSES
BY CATEGORY FOR THE FEE PERIOD**

	DESCRIPTION	LEGAL FEES	EXPENSES	TOTAL
110	Case Administration	\$2,069.00		
115	Reporting	\$150.00		
120	Asset Analysis and Recovery	\$56,189.00		
130	Asset Disposition	\$331,482.00		
140	Relief from Stay and Adequate Protection	\$96.00		
150	Meetings and Communications with Creditors	\$1,469.00		
160	Fee/Employment Applications	\$161.00		
185	Assumption and Rejection of Leases and Contracts	\$71,460.00		
210	Business Operations	\$2,985.50		
220	Employee Benefits and Pensions	\$18,045.00		
230	Financing and Cash Collateral	\$1,558.00		
310	Claims Administration and Objections	\$395.50		
320	Plan and Disclosure Statement	\$143,474.50		
	Totals	\$629,534.50	\$1,688.78	\$631,223.28

Total Fees for Fee Period	\$629,534.50
20% Fee Holdback for Fee Period	(\$125,906.90)
80% of Fees Amount for Fee Period	\$503,627.60
Expenses for Fee Period	\$1,688.78
TOTAL REQUEST	<u>\$505,316.38</u>

EXHIBIT C**DETAILED RECORD OF FEES FOR
THE FEE PERIOD PERTAINING TO RESTRUCTURING**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Case Administration:</u>				
06/01/23	E. Flynn Meraia	1.2	678.00	Revise works in progress list (.7); telephone conference with JW team re works in progress (.5).
06/01/23	D. Trevino	0.5	120.00	Attend internal WIP call.
06/07/23	C. Cameron	0.3	160.50	Call with professionals team to discuss case status.
06/07/23	E. Flynn Meraia	0.3	169.50	Telephone conference with advisors re case status.
06/08/23	E. Flynn Meraia	0.1	56.50	Telephone conference with JW team re works in progress.
06/09/23	E. Flynn Meraia	0.8	452.00	Revise works in progress tracker (.4); telephone conference with JW team re works in progress (.4).
06/14/23	E. Flynn Meraia	0.5	282.50	Telephone conference with advisors re case status.
06/15/23	V. Polnick	0.2	150.00	Confer with chambers regarding hearing settings and docket management.
Total Case Administration		3.9	\$ 2,069.00	
<u>Reporting:</u>				
06/05/23	V. Anaya	0.2	150.00	Review and prepare MORs for filing.
Total Reporting		0.2	\$ 150.00	
<u>Asset Disposition:</u>				
06/06/23	C. Cameron	0.9	481.50	Call with Sidley team to discuss transaction status and prepare for same (.5); review vendor contract to confirm whether assignable and confer with V. Polnick regarding the same (.4).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/16/23	M. Soumahoro	0.9	571.50	Prepare for and participate in call with S. Gaziani to understand his work streams in order to progress them during his absence.
Total Asset Disposition		1.8	\$ 1,053.00	
<u>Relief from Stay/Adequate Protection Proceedings:</u>				
06/07/23	D. Trevino	0.2	48.00	Review the recently filed motion for relief of Jasmine Kemp, calendar dates.
06/14/23	D. Trevino	0.2	48.00	Review the recently filed motion for relief of Olaya Goodman, calendar deadlines.
Total Relief from Stay/Adequate Protection Proceedings		0.4	\$ 96.00	
<u>Meetings of and Communications with Creditors:</u>				
06/01/23	E. Flynn Meraia	0.8	452.00	Correspond with creditors re case inquiries.
06/05/23	E. Flynn Meraia	1.3	734.50	Correspond with claimants re case inquiries.
06/15/23	E. Flynn Meraia	0.5	282.50	Correspond with creditors re case inquiries.
Total Meetings of and Communications with Creditors		2.6	\$ 1,469.00	
<u>Fee/Employment Applications:</u>				
06/08/23	E. Flynn Meraia	0.2	113.00	Review Portage fee statement.
06/08/23	D. Trevino	0.2	48.00	Review and prepare for filing the Triple P RTS, LLC's Fourth Monthly Fee Statement (.1) Coordinate service (.1)
Total Fee/Employment Applications		0.4	\$ 161.00	
<u>Assumption/Rejection of Leases and Contracts:</u>				
06/01/23	W. Farmer	1.9	1,016.50	Resolve cure objections for leases to be assumed.
06/01/23	D. Trevino	0.5	120.00	Draft notice of assumed contracts.
06/02/23	W. Farmer	0.8	428.00	Draft Fourth Omnibus Rejection motion.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/02/23	D. Trevino	0.2	48.00	Review and prepare for filing the Supplemental Notice of Assumption and Assignment of Designated Contracts to Elliot Auto Supply Co.(.1); coordinate service (.1).
06/02/23	D. Trevino	0.2	48.00	Review the recently filed Debtors' Third Omnibus Motion for Entry of an Order (I) Authorizing and Approving the Rejection of Certain Unexpired Leases and calendar dates.
06/04/23	W. Farmer	1.0	535.00	Draft 4th Omnibus Rejection Motion (.8); General admin regarding cure resolutions (.2).
06/05/23	V. Anaya	2.3	1,725.00	Review and revise rejection motion (.5); Call with B. Riley team regarding outstanding lease amendments (.6); Coordinate real estate update (.5); Call with T. Dunn regarding outstanding lease matters (.4); Call with UCC regarding third omnibus rejection motion (.3).
06/05/23	D. Nguyen	0.5	267.50	Review and analyze Schedule to Second Omnibus Motion for Entry of Order regarding Leases (.3); correspond with V. Anaya regarding same (.2).
06/06/23	W. Farmer	0.8	428.00	Call with M. Flom of FMP (.5) ; Internal JW discussion regarding cure objections (.3).
06/07/23	W. Farmer	0.2	107.00	Cure related resolutions.
06/07/23	D. Nguyen	1.0	535.00	Draft summary of analysis and deadlines for Proposed Sale of Miscellaneous Assets (.7); correspond with V. Anaya regarding same (.3).
06/08/23	V. Anaya	4.1	3,075.00	Attend and participate on conference call regarding lease issues with B. Riley team (.5); Review issues related to assumption and assignment (3.4); Review and revise withdrawal of cure objection (.2).
06/08/23	W. Farmer	2.5	1,337.50	Confirm cure amounts with landlords (1.2); prepare cure related resolutions (1.3).
06/08/23	D. Trevino	0.2	48.00	Draft form of withdrawal for lease amendment and circulate to W. Farmer.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/09/23	V. Anaya	2.9	2,175.00	Review and revise fourth omnibus rejection motion (2.5); Coordinate outstanding lease issues (.4).
06/09/23	W. Farmer	1.7	909.50	Correspond with LL re cure related resolutions (1.2); revise stipulation for insurance proceeds (.5).
06/09/23	D. Trevino	0.6	144.00	Review and prepare for filing the notice of occurrence of Sale Closing and Executory Contracts assigned to Arnold Oil Company, Marco Holdings, Auto Parts Warehouse, TPH Holding, and APH Stores (.5); coordinate service (.1).
06/12/23	V. Anaya	1.0	750.00	Review and revise rejection motion.
06/12/23	W. Farmer	0.4	214.00	Resolve cure objections.
06/13/23	V. Anaya	3.0	2,250.00	Review and revise rejection motion (1.1); Address outstanding lease rejection issues (1.9).
06/13/23	W. Farmer	1.2	642.00	Review cure objections (.4); draft notice of assumptions (.8).
06/13/23	D. Trevino	0.5	120.00	Draft the COC for the second omnibus objection motion.
06/14/23	W. Farmer	0.3	160.50	Confirm cure related resolutions.
06/15/23	V. Anaya	0.2	150.00	Prepare certificate of counsel for second omnibus rejection motion.
06/15/23	C. Cameron	0.6	321.00	Confer with V. Anaya regarding Oracle contracts and review contracts to determine applicability.
06/15/23	W. Farmer	0.3	160.50	Cure related resolutions and withdrawals
06/16/23	V. Anaya	0.4	300.00	Review informal response to fourth omnibus rejection motion.
Total Assumption/Rejection of Leases and Contracts		29.3	\$ 18,015.00	

Business Operations:

06/01/23	E. Flynn Meraia	0.2	113.00	Telephone conference with L. Freeman re insurance (.1); correspond re same (.1).
----------	-----------------	-----	--------	--

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/02/23	E. Flynn Meraia	0.7	395.50	Correspond with NRF re pending litigation (.2); review state court pleading re same (.5).
06/05/23	E. Flynn Meraia	1.9	1,073.50	Correspond with UCC re insurance (.5); telephone conference with UCC re same (.2); research re same (1.2).
06/06/23	E. Flynn Meraia	1.6	904.00	Correspond re insurance (.5); telephone conference with UCC re same (.6); correspond with OCPs (.3); correspond with Portage re utilities (.2).
06/07/23	E. Flynn Meraia	0.8	452.00	Telephone conference with JW team, UCC re insurance (.4); correspond re same (.4).
06/13/23	L. Butler	0.1	47.50	Redact insurance policy.
Total Business Operations		5.3	\$ 2,985.50	
<u>Employee Benefits/Pensions:</u>				
06/06/23	G. Graham	1.2	900.00	Correspondence regarding KERP (.8); review Shipman KERP (.2); review Shipman NDA (.2).
06/15/23	E. Flynn Meraia	1.0	565.00	Telephone conference with Company re COBRA.
Total Employee Benefits/Pensions		2.2	\$ 1,465.00	
<u>Financing/Cash Collections:</u>				
06/01/23	V. Argeroplos	0.7	486.50	Prepare fee estimate for compliance with DIP obligations.
06/06/23	V. Argeroplos	0.6	417.00	Prepare estimate for compliance with DIP obligations.
Total Financing/Cash Collections		1.3	\$ 903.50	
<u>Claims Administration and Objections:</u>				
06/02/23	E. Flynn Meraia	0.3	169.50	Correspond with Committee re claims administration (.1); review claim materials re same (.2).
06/08/23	E. Flynn Meraia	0.2	113.00	Correspond with UCC re claims objections.
06/13/23	E. Flynn Meraia	0.2	113.00	Correspond with UCC re claim objections.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
Total Claims Administration and Objections		0.7	\$ 395.50	
<u>Plan and Disclosure Statement (including Business Plan):</u>				
06/01/23	V. Polnick	3.5	2,625.00	Plan negotiations and discussions regarding plan agent agreement and other documents related to plan and plan supplement.
06/01/23	E. Flynn Meraia	1.1	621.50	Correspond with V. Polnick re confirmation order (.7); review, revise objections tracker (.4).
06/02/23	V. Polnick	1.5	1,125.00	Revised documents related to plan supplement; discussions regarding same.
06/02/23	E. Flynn Meraia	0.4	226.00	Correspond with V. Polnick, Sidley re plan objections.
06/03/23	V. Polnick	5.0	3,750.00	Confer with various parties regarding plan negotiations and status related to same.
06/05/23	V. Polnick	5.0	3,750.00	Discussions regarding plan, plan supplement, and agreements with various parties.
06/06/23	V. Polnick	13.0	9,750.00	Discussions regarding revisions to Plan Agent agreement, GUC Trust agreement, retained contracts schedules, and retained causes of action, revisions to same.
06/06/23	C. Cameron	0.4	214.00	Call with J. Kane, L. Freeman, V. Polnick, and E. Meraia to discuss insurance confirmation objections.
06/06/23	E. Flynn Meraia	5.7	3,220.50	Telephone conference with M. Warner re plan supplement (.8); conference with V. Polnick re plan objections (3.5); correspond re same (1.1); revise objection tracker (.3).
06/06/23	D. Somaya	0.2	147.00	Prepare AP Plan Supplement language for retention of certain causes of action.
06/06/23	D. Trevino	0.4	96.00	Docket updated confirmation deadlines.
06/07/23	C. Thompson	1.7	1,275.00	Review and analysis of proof of client from insurer and proposed revisions to plan relating to deductible obligations.
06/07/23	E. Flynn Meraia	2.7	1,525.50	Revise plan supplement documents (1.8); correspond re same (.9).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/08/23	V. Polnick	6.0	4,500.00	Discussions regarding retained contracts, FMP asks, and revisions to plan supplement documents, negotiations related to plan objections.
06/08/23	V. Anaya	0.2	150.00	Review Plan supplement issue.
06/08/23	C. Cameron	0.4	214.00	Revise plan to reflect suggested tax comments and comments from other parties.
06/08/23	E. Flynn Meraia	1.2	678.00	Correspond re plan objections (.9); revise plan (.3).
06/08/23	A. Withers	2.9	2,073.50	Revise Plan Agent Agreement to include descriptions of tax filing obligations and anticipated tax consequences related to wind-down debtors' receipt of assets.
06/09/23	V. Polnick	15.0	11,250.00	Revise plan supplement and supervise all revisions and filings related thereto.
06/09/23	C. Cameron	2.7	1,444.50	Call with J. Garvey and debtor team to discuss plan supplement and other wind down terms (.8); revise plan to incorporate requests (.4); prepare and revise Plan Agent Agreement in accordance with new terms (1.5).
06/09/23	E. Flynn Meraia	5.3	2,994.50	Telephone conference with Sidley re plan supplement (.5); review, revise plan (.8); correspond re same (.6); review, revise plan supplement documents (1.8); correspond re same (1.3); correspond re plan objections (.3).
06/09/23	A. Withers	0.5	357.50	Further revision of Plan Agent Agreement to include descriptions of tax filing obligations and anticipated tax consequences related to wind-down debtors' receipt of assets.
06/09/23	D. Trevino	1.5	360.00	Prepare for filing and service plan supplement.
06/12/23	V. Polnick	0.5	375.00	Communicate with team internally regarding the witness and exhibit list for confirmation hearing.
06/12/23	V. Polnick	1.0	750.00	Follow up on plan related matters and negotiations.
06/12/23	C. Cameron	0.9	481.50	Review and provide analysis regarding insurance comments to plan and Second Amended Plan.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/12/23	E. Flynn Meraia	5.2	2,938.00	Draft, revise confirmation order (2.5); correspond re plan objections (2.7).
06/13/23	V. Polnick	11.0	8,250.00	Negotiate resolutions to objections to confirmation and review various pleadings related to same.
06/13/23	C. Cameron	3.3	1,765.50	Review and provide comment to insurance carrier comments to plan, including prepare summary of changes and impact of changes.
06/13/23	E. Flynn Meraia	8.7	4,915.50	Telephone conference re plan objection (.3); revise confirmation order (2.1); conference with V. Polnick re confirmation hearing preparation (2.9); correspond re confirmation objections (2.4); correspond re voting report (.6); review same (.4).
06/13/23	D. Trevino	0.7	168.00	Initial draft of the witness and exhibit list for confirmation hearing.
06/13/23	D. Trevino	0.2	48.00	Review and prepare for filing the ballot certification and exhibits.
06/14/23	V. Polnick	12.0	9,000.00	Negotiate language for confirmation order with various objecting parties, the UST, Sidley team, and UCC.
06/14/23	V. Anaya	2.3	1,725.00	Address outstanding confirmation issues related to asset sales.
06/14/23	C. Cameron	5.6	2,996.00	Call with relevant parties to discuss proposed edits to Plan (1.0); attend all hands call to discuss plan confirmation status (.5); draft M. Neyrey Declaration in Support of Plan Confirmation (4.1).
06/14/23	E. Flynn Meraia	10.1	5,706.50	Telephone conference with Pep Boys re plan (.3); telephone conference with Sidley, Pep Boys re plan (1.3); correspond re plan (1.4); review, revise confirmation order (3.1); correspond with objecting parties re same (3.0); draft, revise witness & exhibit list (.7); revise confirmation objection tracker (.3).
06/14/23	D. Trevino	0.2	48.00	Communicate with KCC regarding the affidavits of service regarding plan supplement.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/14/23	D. Trevino	0.8	192.00	Further communicate with team regarding the witness and exhibit list for confirmation (.2) Compile and prepare for filing (.6)
06/14/23	D. Trevino	0.2	48.00	Circulate confirmation hearing information to client.
06/15/23	B. Ruzinsky	2.4	2,508.00	Review draft letter to Fisher – Clutch re plan objection (.2); telephone conference with C. Bankler regarding same (.1); telephone conference with M. Cavanaugh, C. Bankler, V. Polnick, and for part of the time with L. Freeman, regarding manner of proceeding with Fisher – Clutch, and the plan confirmation hearing (.4); prepare for and attend meeting with Fisher Auto Parts attorneys and M Cavanaugh regarding the investigation and plan confirmation hearing (1.3); telephone conference with Clutch attorney and M Cavanaugh regarding same (.2); email to Clutch attorney regarding C. Bankler’s letter (.1); email from M Cavanaugh with proposed reservation of rights language for the plan confirmation order (.1).
06/15/23	V. Polnick	0.5	375.00	Confer with team regarding plan objections.
06/15/23	V. Polnick	16.0	12,000.00	Finalize evidence for confirmation hearing, testimony, declarations, and reviewed form of confirmation order including redline for edits, prepared for confirmation hearing.
06/15/23	C. Cameron	6.1	3,263.50	Call with J. Kane and team to discuss confirmation status (.5); call with M. Small and team to discuss claim objections (.3); various calls re comments to plan (2.0); call with internal team to discuss plan confirmation (.5); revise Plan Agent Agreement in accordance with revised terms (1.0); attend to various Plan and Disclosure Statement, including confirming deposit amounts, suggested language, revised declarations, and confer with Plan Agent regarding terms of agreement (1.8).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/15/23	E. Flynn Meraia	13.8	7,797.00	Telephone conference with UCC re plan (.5); telephone conference with Foley re confirmation (.3); telephone conference with GUC Trustee re same (.2); revise plan (2.2); revise confirmation order (1.4); correspond re plan objections (2.9); review, revise confirmation declaration (.7); revise confirmation agenda (.8); correspondence re plan (1.0); conference with V. Polnick re confirmation (3.8).
06/15/23	D. Trevino	0.5	120.00	Draft agenda for confirmation.
06/15/23	D. Trevino	0.5	120.00	Compile exhibits for amended plan supplement.
06/16/23	B. Ruzinsky	2.0	2,090.00	Telephone conference with P Hughes and J Higgins regarding proposed reservation of rights language for the plan confirmation order (.2); emails from M Cavanaugh, P Hughes, and J Higgins regarding same (.3); discussed same with M Cavanaugh (.1); attend plan confirmation hearing and confer there with C Beckham, P Hughes, and others (1.4).
06/16/23	M. Dolan	3.7	3,200.50	Revise confirmation order to reflect agreement regarding Element objection and participate in multiple conference calls regarding same (1.7); coordination regarding post-closing matters relating to FMP and TPH (.9); attend confirmation hearing (1.1).
06/16/23	V. Polnick	10.0	7,500.00	Prepare for (9.5) and lead confirmation hearing (.5).
06/16/23	V. Anaya	0.9	675.00	Attend confirmation hearing.
06/16/23	V. Anaya	2.1	1,575.00	Review outstanding contract counterparty objections to confirmation (.9); Revise confirmation order to address issues (1.2).
06/16/23	C. Cameron	2.4	1,284.00	Attend confirmation hearing (.5); prepare for same (1.9).
06/16/23	W. Farmer	1.5	802.50	Review cure notices (.2); revise Plan for filing (.8); conference with an correspond with landlords re withdrawasl of plan objections (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/16/23	E. Flynn Meraia	10.0	5,650.00	Attend confirmation hearing (.5); prepare for same (1.0); correspond with KCC re voting (.4); telephone conference re plan (.4); correspond with objecting parties re confirmation (2.0) revise plan supplement (.7); revise confirmation order (1.6); revise plan (2.1); revise witness & exhibit list (.5); revise agenda (.8).
06/16/23	D. Lewis	2.3	1,598.50	Revise confirmation regarding vehicle leases.
06/16/23	M. Soumahoro	0.8	508.00	Prepare for and participate in confirmation hearing.
06/16/23	K. Gradney	0.5	125.00	Attend confirmation hearing.
06/16/23	D. Trevino	1.5	360.00	Finalize for filing various pleadings for confirmation hearing.
06/16/23	D. Trevino	0.7	168.00	Attend confirmation hearing.
Total Plan and Disclosure Statement (including Business Plan)		217.2	\$ 143,474.50	

EXHIBIT D**DETAILED RECORD OF FEES FOR THE
FEE PERIOD PERTAINING TO INVESTIGATIONS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Analysis and Recovery:</u>				
06/02/23	D. Somaya	1.7	1,249.50	Review transcript of hearing for auction relating to bidders to support investigation.
06/05/23	C. Bankler	1.1	907.50	Coordinate Fisher AP auction investigation.
06/05/23	D. Somaya	4.3	3,160.50	Strategize with C. Bankler and E. Pittman regarding investigation (1.3); review and analyze transcript of sale hearing and prepare summary (2.0); prepare investigation status report (1.0).
06/06/23	C. Bankler	2.1	1,732.50	Coordinate and provide strategic direction regarding investigation regarding auction.
06/06/23	C. Bankler	0.3	247.50	Participate in conference with bidder's counsel.
06/06/23	J. Gonzalez	0.4	214.00	Attend call with bidder's counsel.
06/06/23	E. Pittman	0.6	381.00	Confer with D. Somaya regarding investigation into exchange of confidential information related to auction.
06/06/23	E. Pittman	1.8	1,143.00	Research causes of action related to interference with bankruptcy auction.
06/06/23	E. Pittman	0.8	508.00	Review documents and contracts regarding information exchange and confidentiality.
06/06/23	D. Somaya	7.7	5,659.50	Review and analyze employee confidentiality agreements (1.0); prepare response letter regarding retention bonus (1.7); confer with counsel for bidders regarding investigation and strategize with C. Bankler regarding same (2.0); prepare investigation status report (3.0).
06/07/23	C. Bankler	3.5	2,887.50	Analysis of documents, emails, and legal claims to support auction investigation.
06/07/23	G. Graham	0.6	450.00	Correspondence regarding investigation (.4); calls regarding same (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/07/23	L. Ceckowski	2.7	1,525.50	Research and analysis of Delaware case law regarding tortious interference and preparation of email memorandum to D. Somaya regarding same.
06/07/23	E. Pittman	0.6	381.00	Confer with legal team regarding investigation into claims related to auction.
06/07/23	E. Pittman	3.1	1,968.50	Review bid procedures and related contracts and confer with D. Somaya regarding potential claims arising therefrom.
06/07/23	E. Pittman	0.8	508.00	Confer with D. Somaya and C. Bankler regarding claims against bidders and work product.
06/07/23	D. Somaya	9.5	6,982.50	Confer and strategize with E. Pittman regarding investigation report (.5); confer with Lincoln International regarding same (.5); strategize with C. Bankler regarding same (1.0); review and analyze pleadings and process letter related to bid procedures and auction (2.0); review emails between employees and bidders (.5); prepare investigation status report (4.0); review and revise letter response regarding retention bonus and termination (1.0).
06/08/23	E. Pittman	1.8	1,143.00	Research case law regarding retention of deposit in bankruptcy auction.
06/08/23	E. Pittman	0.9	571.50	Review draft of status report on investigation and confer with D. Somaya regarding same.
06/08/23	E. Pittman	2.2	1,397.00	Draft letter regarding retention of good faith deposit.
06/08/23	D. Somaya	6.2	4,557.00	Review and revise status update report and review letter to bidders regarding findings of investigation.
06/09/23	C. Bankler	1.6	1,320.00	Analysis of potential claims and evidence regarding auction process.
06/09/23	L. Ceckowski	1.8	1,017.00	Review and analysis of potential causes of action related to disclosure of confidential information by debtor employee.
06/09/23	E. Pittman	0.6	381.00	Review plan objections filed by bidders.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/09/23	D. Somaya	2.0	1,470.00	Investigate facts surrounding auction and bids with Lincoln and bankruptcy team (.5); prepare status report re same (1.5).
06/10/23	E. Pittman	5.9	3,746.50	Draft letter regarding claims against bidders and good faith deposit.
06/11/23	C. Bankler	0.8	660.00	Draft and revise claim letter regarding auction process.
06/11/23	E. Pittman	1.3	825.50	Revise and edit letter regarding deposit.
06/12/23	C. Bankler	0.9	742.50	Coordinate independent investigation regarding auction process.
06/12/23	C. Bankler	1.1	907.50	Draft and revise correspondence regarding auction process.
06/12/23	E. Pittman	3.8	2,413.00	Confer with C. Bankler regarding retention of deposit letter and revise same.
06/13/23	C. Bankler	1.1	907.50	Review and revise communications regarding investigation into auction process.
06/13/23	D. Somaya	1.7	1,249.50	Strategize with C. Bankler regarding status report (.7); review and revise status report on discussion (1.0).
06/14/23	C. Bankler	1.2	990.00	Conference with co-counsel regarding investigation into auction process (.5); analysis of strategic options in light of Debtors' claims (.7).
06/14/23	D. Somaya	2.7	1,984.50	Strategize with M. Cavanaugh, G. Graham, B. Ruzinsky, and C. Bankler regarding investigation and bidders (1.0); review status report to court accordingly (1.7).
Total Asset Analysis and Recovery		79.2	\$ 56,189.00	
<u>Asset Disposition:</u>				
06/05/23	B. Ruzinsky	0.1	104.50	Emails regarding scheduling call regarding auction investigation.
Total Asset Disposition		0.1	\$ 104.50	
<u>Financing/Cash Collections:</u>				

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/06/23	B. Pettis	1.1	654.50	Review prior NDAs and amendment between Client and bidders and draft summary of analysis.
Total Financing/Cash Collections		1.1	\$ 654.50	

EXHIBIT E**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO LABOR AND EMPLOYMENT MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Employee Benefits/Pensions:</u>				
06/02/23	G. Cowart	0.8	788.00	Review email from T Brown of Thompson Hine (.1); analyze OCP regarding status of designation orders (.5); prepare emails inquiry regarding status of employee benefit plan providers (.2)
06/05/23	J. Staple	1.9	1,206.50	Review and respond to T. Givens email regarding FMP I-9 review (.5); review and respond to M. Crinnion email regarding New Jersey WARN Act and severance obligation for employees whom buyer will hire (.5); review New Jersey WARN Act and related guidance regarding whether a sale of business exception exists (.9).
06/06/23	J. Staple	0.7	444.50	Review New Jersey Department of Labor and WARN Act related to process to have Commissioner approve waivers of right to severance (.5); telephone call to New Jersey Rapid Response in efforts to obtain information on severance waiver procedure (.1); email to New Jersey Rapid Response requesting information on severance waiver procedure (.1).
06/07/23	G. Cowart	0.8	788.00	Prepare email to client regarding information needed on outstanding claims in health plan (.3); analyze client's obligation to provide COBRA continuation coverage after effective date of plan with V. Polnick to determine next steps (.5)
06/07/23	G. Cowart	0.6	591.00	Analyze Gallagher report on IBNR claims estimate as of March 31, 2023 (.5); forward report to restructuring group for consideration in wind down plan (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/07/23	J. Staple	2.1	1,333.50	Review and assess New Jersey Rapid Response Team response to NJ WARN Act questions on waiver (.2); review New Jersey declaratory judgment statute (.2); assess potential options for waivers of severance under NJ WARN Act (.4); draft and send email to T. Givens regarding waivers of severance under NJ WARN Act and potential options (.3); multiple email correspondence with V. Polnick regarding New Jersey WARN waiver (.7); email correspondence with T. Givens and M. Crinnion regarding New Jersey WARN severance and waivers (.3).
06/08/23	G. Cowart	3.5	3,447.50	Analyze Auto Plus group health plan document regarding termination provision (.7); analyze Blue Cross Blue Shield Alabama service agreement regarding termination of health plan administrative services (1.2); prepare resolutions to terminate Auto Plus group health plan (1.5); prepare email regarding notice requirements (.1).
06/08/23	J. Staple	0.4	254.00	Review and respond to M. Crinnion emails regarding New Jersey WARN Act and Moorestown closure.
06/09/23	G. Cowart	1.9	1,871.50	Confer with bankruptcy attorney regarding information needed to terminate the Auto Plus health plan (.6); continue drafting resolutions to terminate the group health plan (1.3)
06/09/23	J. Staple	1.0	635.00	Prepare for conference regarding New Jersey WARN severance (.2); attend conference regarding New Jersey WARN severance regarding employees with offers of employment from buyers (.5); email correspondence with JW bankruptcy group regarding New Jersey WARN options and next steps (.2); review T. Givens email regarding EAP amendment (.1).
06/12/23	G. Cowart	1.1	1,083.50	Analysis of Auto Plus Health plan COBRA continuation coverage potential penalties for failure to provide notice of coverage termination (.9); respond to inquiry regarding documents needed for other health related benefits (.2).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/13/23	G. Cowart	3.5	3,447.50	Revise retention consulting agreement to address status for tax issues (1.6); Analyze workers compensation in Ohio issue (.2); Respond to email from M. Neyrey regarding workers compensation (.4); Analyze Delta Dental Agreements (.3); Analyze Gallagher agreement regarding termination (.2); Analyze Health Equity. agreement regarding termination (.3); Analyze Tokyo Marine stop loss coverage policy (.3); Review Express Scripts material (.2)
06/14/23	G. Cowart	0.2	197.00	Correspond with M. Neyrey regarding retention of individuals and helath plan coverage
06/15/23	G. Cowart	0.3	295.50	Prepare email to G Graham and V Polnick regarding retention agreements and conversation with M. Neyrey.
06/16/23	G. Cowart	0.2	197.00	Confer with B. Givhan regarding representation and covenant for mall transaction for three stores.
Total Employee Benefits/Pensions		19.0	\$ 16,580.00	

EXHIBIT F**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO REAL ESTATE MATTERS**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Assumption/Rejection of Leases and Contracts:</u>				
06/01/23	T. Dunn	5.4	3,780.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments and send to Auto Plus and negotiators for review and comment (2.4); call with landlord counsel regarding lease amendments and open issues (1.3); review and revise lease amendments and send to landlord counsel for review and approval (1.7).
06/01/23	A. Hogan	3.4	2,091.00	Review lease documents and prepare summary responses to landlord objections (2.9); conference call and email correspondence with JW team regarding same (.5).
06/02/23	T. Dunn	3.4	2,380.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments and send to landlord counsel for review and comment (2.6); review and analyze lease documents and draft open issues for bankruptcy review (.8).
06/02/23	M. Brewster	0.4	300.00	Analyze lease documents for Site 10340 Memphis (.2); draft correspondence regarding same (.2).
06/02/23	C. Capili	1.7	807.50	Correspondence with landlord counsels regarding lease amendments (1.2); telephone conference with landlord counsel regarding lease amendment (0.3); telephone conference with V. Anaya regarding lease amendment (0.2).
06/02/23	A. Hogan	2.7	1,660.50	Review lease documents and landlord comments and prepare lease amendments (1.7); revise entity assignment tracking chart (.5); correspond with JW team regarding same (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/05/23	T. Dunn	7.9	5,530.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments and send for Auto Plus and landlord review and comment (3.4); call with Auto Plus, B. Riley and Portage teams regarding lease amendment status and updates on landlord review and comment (1.0); calls with landlord counsel regarding lease amendment issues and current status of locations (1.6); review and analyze lease documents and draft summary of open issues and lease amendment revisions (1.9).
06/05/23	C. Capili	0.8	380.00	Correspondence with landlords regarding lease amendments (0.5); telephone conference with T. Dunn to discuss lease amendments (0.3).
06/05/23	A. Hogan	0.3	184.50	Correspond with JW team regarding draft of and comments to lease amendments.
06/06/23	T. Dunn	5.3	3,710.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments per same and send for landlord counsel review and comment (2.4); calls with Auto Plus and JW team regarding open issues with lease amendments and rejection and assumption issues pursuant to sale (1.6); review and revise lease amendments and send for landlord review and approval (1.3).
06/06/23	C. Capili	0.6	285.00	Correspondence with landlords regarding amendments.
06/07/23	T. Dunn	6.8	4,760.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments and send for landlord review and comment (3.1); calls with landlord and landlord counsel regarding lease amendment revisions and open issues (1.5); revise lease amendments per calls with landlord and landlord counsel and send for landlord review and signature (2.2).
06/07/23	A. Hogan	0.1	61.50	Call with T. Dunn re lease amendments tracking chart.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/08/23	T. Dunn	7.1	4,970.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments and send to Auto Plus and negotiators for review and comment (2.8); calls with landlord and landlord counsel regarding lease amendment issues and revisions (1.9); revise lease amendments per calls with landlord counsel and send to landlord for review and execution (2.4).
06/08/23	A. Hogan	0.5	307.50	Call with JW team regarding amendments (.3); review lease amendments tracking chart (.2).
06/09/23	T. Dunn	7.1	4,970.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments and send for landlord review and signature (3.6); calls with landlord counsel regarding lease amendment revisions and questions regarding sale issues (2.4); review and revise lease amendments and prepare same for execution and send for landlord review and signature (1.1).
06/09/23	C. Capili	0.4	190.00	Telephone conference with landlord counsel to discuss lease amendment.
06/09/23	A. Hogan	1.9	1,168.50	Correspond regarding draft of and comments to lease amendments (.3); updates to lease amendments tracking chart (1.6).
06/12/23	T. Dunn	7.7	5,390.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments per same and send for landlord review and comment (3.6); calls with landlord counsel regarding revisions to lease amendments and status updates on current assumption and rejection of leases (2.1); call with B. Riley and Portage teams regarding lease amendment status and updates (.4); review and analyze approved deal sheets and corresponding lease documents and revise lease amendments per same and send for landlord review and comment (1.6).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/12/23	A. Hogan	0.2	123.00	Correspond with JW and AP team regarding comments to amendments.
06/13/23	T. Dunn	4.1	2,870.00	Review and analyze landlord revisions to lease amendments, approved deal sheets and corresponding lease documents and revise lease amendments and send to landlords for review and comment (2.7); calls with landlords regarding revisions to lease amendments and resolution of open issues and revise lease amendments and send to landlords for review and signature (1.4).
06/13/23	A. Hogan	0.4	246.00	Correspond with JW team regarding draft amendments.
06/14/23	T. Dunn	4.9	3,430.00	Review and analyze landlord revisions to lease amendments and approved deal sheets and corresponding lease documents and revise lease amendments and send for landlord review and signature (3.4); review and analyze assignment and assumption documents and draft lease amendments per same (1.5).
06/16/23	T. Dunn	5.5	3,850.00	Review and analyze lease amendment issues, approved deal sheets and corresponding lease documents and revise lease amendments and send for bankruptcy review and comment (2.7); calls with landlord counsel regarding lease amendment issues and confirmation issues (1.6); review and revise lease amendments for purchaser review and comment (1.2).
Total Assumption/Rejection of Leases and Contracts		78.6	\$ 53,445.00	

EXHIBIT G**DETAILED RECORD OF FEES FOR THE FEE
PERIOD PERTAINING TO SALE**

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
<u>Asset Disposition:</u>				
06/01/23	E. Malloy	1.5	1,177.50	Conference with K. Hackerott regarding side letter to purchase agreement (.8); revise same (.6).
06/01/23	G. Cowart	0.4	394.00	Analyze health coverage issues for THP sale (.3) follow up call with M Dolan regarding client answers on TPH transaction health benefits (.1).
06/01/23	M. Dolan	5.9	5,103.50	Attention to closing of FMP and APHC, including, review and revisions of APA, comment on closing deliverables, and coordination regarding funds flow (3.8); coordination regarding transition matters (2.1).
06/01/23	G. Graham	2.8	2,100.00	Multiple calls regarding sale (1.0); multiple correspondence regarding same (1.2); correspondence regarding miscellaneous asset sales (.6).
06/01/23	V. Anaya	9.9	7,425.00	Internal JW call regarding sale (.6); call with Sidley regarding sale updates (.5); coordinate sale assumption issues (.2); coordinate outstanding funds flow issues (.2); call regarding funds flow for TPH (.5); finalize same regarding TPH (.9); call with Board regarding sale process (.3); continue finalizing outstanding sale issues (5.7); address cure issues (1.0).
06/01/23	C. Cameron	1.7	909.50	Calls with Sidley and internal team to discuss transaction status (1.0); confirm status of motion and order approving additional sales and confer with ream regarding the same (.7).
06/01/23	E. Flynn Meraia	0.4	226.00	Review, revise supplemental assumption notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/01/23	S. Gaziani	7.5	3,562.50	Conference regarding closing on June 2 (1); conference with DIP counsel (.5); conference and correspondence with DIP counsel regarding ancillary documents (.6); revisions to ancillary documents for impending closing (3.4); revisions to transaction documents for new buyer (2).
06/01/23	S. Gaziani	0.4	190.00	Correspond with client regarding upcoming closing.
06/01/23	W. Givhan	7.6	5,700.00	Email correspondence regarding transaction documents and other closing matters (3.6); telephone conferences regarding same (2.0); revise transaction documents (2.0).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/01/23	K. Hackerott	14.4	9,000.00	Multiple calls with Portage team regarding funds flow (1.0); call with JW corporate and bankruptcy teams regarding outstanding items (1.5); call with Sidley regarding outstanding items and closing checklist (.5); call with counsel for Fletcher Lord regarding Asset Purchase Agreement (.8); review and revise Asset Purchase Agreement for FMP (.8); conference with V. Anaya regarding excess cure costs with respect to the Asset Purchase Agreement for FMP (.6); email correspondence with Elliott Auto Supply Co., Inc. team regarding comments to the Asset Purchase Agreement (.2); call with Lincoln team regarding target accounts payable with respect to the Asset Purchase Agreement with TPH (.2); email correspondence with Lincoln and Portage teams regarding funds flow for TPH (0.5); conference with M. Dolan regarding Employment and Indemnification Side Letter Agreement for TPH (.3); draft Employment and Indemnification Side Letter Agreement for TPH (2.5); review funds flow (1.0); email correspondence with TPH's team regarding funds flow (.2); review and respond to emails re status (2.5); prepare final transaction documents for closing for TPH (.8); conference with D. Lewis regarding escrow accounts (.4); conference with S. Gaziani regarding signature pages and final transaction documents (.6).
06/01/23	D. Lewis	4.9	3,405.50	Participate in closing of TPH transaction.
06/01/23	D. Lewis	4.2	2,919.00	Participate in closing of APHQ transaction.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/01/23	N. McCune	8.8	5,720.00	Attend teleconference with debtor team regarding status of transition services negotiations with bidders (1.0); teleconference with M. Neyrey, Sidley team and members of the Jackson Walker team regarding status (0.9); multiple teleconferences with T. Bensink re same (1.5); review comments to Transition Services Agreement related to same (1.2); teleconferences with Jackson Walker Bankruptcy and Corporate teams regarding the status of outstanding documents (1.1); conference with M. Dolan, B. Givhan and K. Hackerott with respect to sale transaction (1.0); correspond with bidders' counsel and debtor team with respect to the transition services (2.1).
06/01/23	M. Soumahoro	1.2	762.00	Review of team emails to assist as needed.
06/02/23	M. Dolan	4.6	3,979.00	Attention to closing of FMP and APHQ transaction (3.9); coordination regarding transition matters (.7).
06/02/23	G. Graham	3.3	2,475.00	Multiple calls regarding sale (1.4); multiple correspondence regarding same (1.0); correspondence regarding miscellaneous asset sales (.9).
06/02/23	V. Anaya	8.5	6,375.00	Review and revise outstanding sale issues related to FMP (4.5); review and coordinate finalization of outstanding sale issues (4.0).
06/02/23	E. Flynn Meraia	0.2	113.00	Correspond with JW team regarding miscellaneous asset motion.
06/02/23	S. Gaziani	2.0	950.00	Revise ancillaries.
06/02/23	S. Gaziani	7.5	3,562.50	Close deliverables for four closings and two signings.
06/02/23	W. Givhan	7.8	5,850.00	Email correspondence regarding transaction documents and other closing matters (3.3); telephone conferences regarding the same (2.2); revise transaction documents (2.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/02/23	K. Hackerott	4.3	2,687.50	Review comments to the Asset Purchase Agreement from Crow-Burlingame Co. (.8); revise Asset Purchase Agreement with Crow-Burlingame Co. (1.0); conference with S. Gaziani regarding signature pages and final transaction documents (.6); call with Jackson Walker corporate and bankruptcy teams regarding outstanding items (1.0); call with Sidley regarding outstanding items and closing checklist (.5); email correspondence with APH Stores, Inc. regarding Transition Services Agreement (.2); conference with N. McCune regarding Transition Services Agreement (.2).
06/02/23	D. Lewis	5.7	3,961.50	Participate in closing for FMP transaction.
06/02/23	D. Lewis	2.8	1,946.00	Participate in closing for APHQ transaction.
06/02/23	N. McCune	4.9	3,185.00	Attend teleconference with debtor team regarding status of the transition services (.7); teleconference Sidley regarding status (.5); conference with M. Dolan regarding status of transition services agreements for APHQ and FMP (.5); telephone conference with T. Bensink regarding status of transition services negotiations with FMP (1.1); teleconference with D. Gregory and B. Givhan related to transition services agreement for APHQ (.6); teleconference with E. Hunter and K. Barnett of Sidley and M. Dolan regarding status of transition services for FMP (.4); correspond with bidders' counsel and debtor team regarding transition services (1.1).
06/02/23	K. Prior	0.6	321.00	Attend sale update call (.2); review email correspondence regarding APAs (.4)
06/03/23	M. Dolan	1.7	1,470.50	Prepare for and participate in status update conference call (.6); review of execution copies of FMP closing documents (1.1).
06/03/23	G. Graham	0.2	150.00	Correspondence regarding comments to miscellaneous asset sale order.
06/03/23	S. Gaziani	1.0	475.00	Correspondence regarding June 5 closings (.3); revise tracker sent to DIP Counsel regarding transactions deliverables for Closings (.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/03/23	K. Hackerott	0.8	500.00	Call with Sidley regarding closing checklist and outstanding items to close (.5); conference with N. McCune regarding TSA open items with respect to Elliott Auto Supply Co. (.3).
06/03/23	D. Lewis	2.3	1,598.50	Prepare revisions to closing checklist.
06/03/23	D. Lewis	0.8	556.00	Prepare revisions to funds flow.
06/03/23	N. McCune	1.1	715.00	Teleconference with Sidley team and Jackson Walker team regarding status of sale transactions (.5); revise Transition Services Agreement for FMP related to same (.6).
06/04/23	S. Gaziani	0.3	142.50	Conference with DIP counsel regarding Monday closings.
06/04/23	N. McCune	1.0	650.00	Revise Transition Services Agreement for FMP.
06/05/23	M. Dolan	5.1	4,411.50	Review of closing deliverables and coordinate regarding FMP closing (2.9); review and comment on APHQ and Fletcher drafts (.8); participate in conference calls regarding transition matters (1.4).
06/05/23	G. Graham	4.3	3,225.00	Correspondence regarding sale orders (1.9); review docket regarding same (.2); correspondence regarding miscellaneous asset sale motion (1.5); call regarding same (.2); revise same (.5).
06/05/23	V. Anaya	2.1	1,575.00	Call regarding acquisition of leases with FMP (.2); review issues related thereto (.6); call with Sidley regarding sale status (.5); address outstanding cure issues (.8).
06/05/23	E. Flynn Meraia	1.7	960.50	Revise miscellaneous asset sale order (.5); correspond regarding same (.8); draft notice regarding same (.4).
06/05/23	S. Gaziani	6.0	2,850.00	Revise ancillaries for the deals closing (5.5); conference and correspondence with buyer counsel for closing (.5).
06/05/23	S. Gaziani	1.3	617.50	Revise disclosure schedules (1.0); correspondence with DIP counsel (.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/05/23	W. Givhan	5.8	4,350.00	Email correspondence regarding closing matters (3.2); revise transaction documents (1.6); telephone conferences regarding closing matters (1.0).
06/05/23	K. Hackerott	6.7	4,187.50	Review comments to the Asset Purchase Agreement with Crow-Burlingame Co. and revise the Asset Purchase Agreement (.8); Conference with B. Givhan regarding Asset Purchase Agreement with Crow-Burlingame Co. (.3); Prepare the Asset Purchase Agreement for TPH Holdings, LLC (2.6); Conference with M. Dolan regarding the Asset Purchase Agreement for TPH Holdings, LLC (.3); Conference with V. Anaya regarding Asset Purchase Agreement for TPH Holdings, LLC (.2); Call with Sidley regarding outstanding items (.5); Review and respond to emails regarding sale transactions (1.6); Conference with D. Lewis regarding outstanding items to close (.4).
06/05/23	D. Lewis	7.5	5,212.50	Participate in closing for FMP transaction.
06/05/23	N. McCune	4.9	3,185.00	Teleconference with debtor team regarding status of transition services negotiations with bidders (1.0); teleconference with M. Neyrey, Sidley team and JW team regarding status (.4); multiple teleconferences with T. Bensinkre status of transition services for FMP, NAPA and Crow-Burlingame (.6); teleconferences with JW Bankruptcy and Corporate teams regarding status of outstanding documents (.8); multiple teleconferences with debtor and FMP teams regarding scope of transition services (1.1); correspond with bidders' counsel and the debtor team regarding transition services (1.0).
06/05/23	B. Johnson	0.1	32.00	Revise date in Escrow Agreement.
06/05/23	K. Gradney	0.1	25.00	Prepare for filing the corrected order regarding miscellaneous asset sales.
06/06/23	B. Ruzinsky	0.3	313.50	Telephone conference with Fisher Auto Parts attorney and JW team regarding status and manner of proceeding with analysis of bid concerns (.2); discuss same with M. Cavanaugh.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/06/23	G. Graham	1.1	825.00	Correspondence regarding sale issues (.7); calls regarding same (.4).
06/06/23	S. Moore	0.7	731.50	Review buyer's counsel's request for Indiana occasional sale exemption certification and review scope of Indiana exemption and provide background authorities to B. Givhan and M. Dolan.
06/06/23	V. Anaya	6.4	4,800.00	Call regarding sale issues (.1); continue finalizing outstanding cure issues (.7); continue working through outstanding FMP sale issues (3.9); call with FMP regarding assumed agreements (.9); coordinate outstanding issues related thereto (.4); coordinate new sale APA requests (.4).
06/06/23	S. Gaziani	0.2	95.00	Conference with DIP counsel regarding sale.
06/06/23	S. Gaziani	2.1	997.50	Research regarding ownership status of equipment leases.
06/06/23	S. Gaziani	0.8	380.00	Conference and correspondence with DIP counsel regarding closing deliveries.
06/06/23	W. Givhan	3.8	2,850.00	Email correspondence regarding transaction documents and other closing matters (1.4); telephone conferences regarding the same (1.0); revise transaction documents (1.4).
06/06/23	K. Hackerott	5.9	3,687.50	Prepare Asset Purchase Agreement for TPH Holdings, LLC (1.1); conference with M. Dolan regarding the Asset Purchase Agreement for TPH Holdings, LLC (.3); prepare First Amendment to the Asset Purchase Agreement with Elliott Auto Supply Co., Inc. (1.3); conference with Portage and Lincoln teams regarding inventory adjustment and purchase price for First Amendment to the Asset Purchase Agreement with Elliott Auto Supply Co., Inc. (.5); review inventory adjustment and purchase price for First Amendment to the Asset Purchase Agreement with Elliott Auto Supply Co., Inc. (.7); call with Sidley regarding outstanding items (.5); review and respond to emails regarding sale status (1.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/06/23	D. Lewis	3.3	2,293.50	Participate in closing for FMP transaction.
06/06/23	D. Lewis	3.2	2,224.00	Participate in closing for Fletcher transaction.
06/06/23	N. McCune	7.3	4,745.00	Attend teleconference with debtor team regarding status of transition services negotiations with bidders (1.0); teleconference with M. Neyrey, Sidley team and Jackson Walker team regarding status (.6); multiple teleconferences with T. Bensink of debtor regarding status of transition services for FMP, NAPA and Crow-Burlingame (1.0); teleconference with Jackson Walker Bankruptcy and Corporate teams regarding status of outstanding documents (.8); multiple teleconferences with debtor and FMP teams regarding scope of transition services (1.7); email correspondence with bidders' counsel and debtor team regarding transition services (2.2).
06/07/23	M. Dolan	3.4	2,941.00	Review and revise amendment to the APA and other closing deliverables (2.6); coordination regarding transition services (.8).
06/07/23	G. Graham	0.6	450.00	Multiple correspondence regarding sale issues (.5); review docket regarding miscellaneous asset sales (.1).
06/07/23	J. Jackson	0.2	170.00	Review inquiry regarding communication of employee information and prepare response to same.
06/07/23	S. Moore	0.3	313.50	Review opposing counsel's sales tax certification request (.1); phone conference with M. Dolan recommending Resale Certificate with respect to inventory in Indiana (.2).
06/07/23	V. Polnick	4.5	3,375.00	Discussions with FMP related to TSA and assumed contracts.
06/07/23	V. Anaya	6.3	4,725.00	Coordinate and finalize outstanding sale issues (1.3); review and revise APAs for new deals (4.5); continue working through cure issues (0.2); internal status call (0.3).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/07/23	C. Cameron	2.2	1,177.00	Call with Sidley to discuss transaction status and prepare summary of call and relevant dates related to same (.4); review vendor agreements in relation to transition services (.4); correspond with team regarding findings related to the same (.8); review sale procedures motion to provide summary of procedures to professionals and correspond with team regarding all the same (.6).
06/07/23	S. Gaziani	6.7	3,182.50	Prepare closing ancillaries for new buyers (3.2); conference with DIP counsel (.5); conference with tax counsel at DIP counsel (.4); revisions to asset purchase agreements following bankruptcy counsel comments (2.6).
06/07/23	W. Givhan	3.7	2,775.00	Email correspondence regarding transaction documents and other closing matters (.9); telephone conferences regarding same (1.2); revise transaction documents (1.6).
06/07/23	K. Hackerott	7.0	4,375.00	Prepare Asset Purchase Agreement for Station Auto Parts, Inc. (1.9); conference with V. Anaya regarding Asset Purchase Agreement for Station Auto Parts, Inc. (.4); prepare First Amendment Prepare Asset Purchase Agreement for Station Auto Parts, Inc. (1.9); conference with V. Anaya regarding Asset Purchase Agreement for Station Auto Parts, Inc. (.4); prepare First Amendment to the Asset Purchase Agreement for FMP (1.1); email correspondence with FMP regarding First Amendment to the Asset Purchase Agreement (.3); conference with C. Zakhem regarding funds flow for FMP (.4); prepare Asset Purchase Agreement for TPH (.4); email correspondence with TPH regarding Asset Purchase Agreement (.2); call with Sidley regarding outstanding items (.5); review and respond to emails regarding status (1.3); conference with S. Gaziani regarding changes to Asset Purchase Agreements (.5).
06/07/23	D. Lewis	3.6	2,502.00	Participate in closing for FMP transaction.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/07/23	N. McCune	6.9	4,485.00	Teleconference with debtor team regarding status of transition services negotiations with bidders (1.0); teleconference with M. Neyrey, Sidley team and Jackson Walker team regarding status (.4); correspond with T. Bensink re status of the transition services for FMP, NAPA and Crow-Burlingame (1.0); teleconferences with Jackson Walker Bankruptcy and Corporate teams regarding status of outstanding documents (.7); teleconferences with debtor and FMP teams regarding the scope of transition services (2.2); correspond with bidders' counsel and debtor team with respect to the transition services (1.6).
06/07/23	D. Nguyen	0.5	267.50	Review and analyze Order establishing Procedures for Sales of Miscellaneous Assets outside the ordinary course of business.
06/08/23	M. Dolan	5.6	4,844.00	Prepare for and participate in multiple conference calls regarding Transition Services (1.6); lead multiple conference calls relating to FMP and other outstanding closings (1.3); coordination with FMP counsel regarding outstanding deliverables and review of same, including, funds flow and amendments to APA (2.7).
06/08/23	G. Graham	2.9	2,175.00	Correspondence regarding wind-down and sale (1.2); correspondence regarding miscellaneous asset sales (.9); correspondence regarding notice for same (.6); review notice (.2).
06/08/23	V. Anaya	5.0	3,750.00	Draft notice of closing and list of assumed leases for TPH (.7); Marco (.7); Arnold Oil (.7); NPW (.8); and APHQ (.8); review and revise FMP schedules (1.3).
06/08/23	C. Cameron	0.4	214.00	Correspond with D. Lewis regarding landlord information. (.2); call with team to discuss transaction status (.2).
06/08/23	W. Farmer	1.2	642.00	Draft notice of closing.
06/08/23	B. Flowers	0.2	113.00	Review second closing certificates.
06/08/23	E. Flynn Meraia	0.3	169.50	Draft miscellaneous sale notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/08/23	S. Gaziani	9.0	4,275.00	Conference with DIP counsel (.7); revisions to additional, new ancillaries for new buyers (3.0); prepare documents for second closing (2.5); correspondence with ERISA counsel (.6); correspondence with client HR team (.2); review of disclosure schedules for sale notice filings (1.4); review FIRPTA certificates to prepare for filing (.6).
06/08/23	W. Givhan	3.3	2,475.00	Email correspondence regarding transaction documents and other closing matters (2.0); telephone conferences regarding same (.6); revise transaction documents (.7).
06/08/23	K. Hackerott	3.5	2,187.50	Call with Sidley regarding outstanding items (.5); review Disclosure Schedules with Elliott Auto Supply Co., Inc. (.4); conference with D. Lewis regarding Disclosure Schedules with Elliott Auto Supply Co., Inc. (.1); email correspondence with Sidley regarding Asset Purchase Agreements (.4); prepare Asset Purchase Agreement for Station Auto Parts, Inc. (1.0); conference with Bankruptcy Teams regarding notices with respect to the miscellaneous asset order (.4); prepare First Amendment to the Asset Purchase Agreement with FMP (.2); review and respond to emails regarding sale transactions (.5).
06/08/23	D. Lewis	4.2	2,919.00	Participate in closing for FMP transaction.
06/08/23	N. McCune	7.7	5,005.00	Teleconference with debtor team regarding status of the transition services negotiations with bidders (1.0); teleconference with M. Neyrey, T. Bensink, Sidley team and Jackson Walker team regarding status (.3); multiple teleconferences with T. Bensink regarding status of transition services for FMP, NAPA and Crow-Burlingame (1.3); teleconference with Jackson Walker Bankruptcy and Corporate teams regarding status of outstanding documents (.3); multiple teleconferences with debtor and FMP teams regarding the scope of transition services (2.3); correspond with bidders' counsel and debtor team with respect to transition services (2.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/08/23	M. Soumahoro	3.8	2,413.00	Review of email correspondences and deal documents prepared during absence to understand status of the deal and prepare to assist deal team members in closing.
06/08/23	M. Soumahoro	0.1	63.50	Participate in standing call with Sidley to review Transaction Checklist and discuss outstanding open items.
06/08/23	M. Soumahoro	0.3	190.50	Assist resolving open deal question.
06/08/23	M. Soumahoro	0.2	127.00	Prepare for and participate in internal sales team meeting.
06/08/23	M. Soumahoro	0.5	317.50	Collaborate with S. Gaziani regarding revisions to Master Transaction Checklist.
06/08/23	M. Soumahoro	3.4	2,159.00	Revise Master Transaction Checklist based on updated asset purchase agreement and email correspondences received.
06/09/23	M. Dolan	4.7	4,065.50	Prepare comments to revised closing deliverables and attention to closing of second FMP transaction.
06/09/23	V. Anaya	4.0	3,000.00	Address additional FMP closing issues (2.3); review and revise all closing and assumption notices (1.7).
06/09/23	C. Cameron	0.4	214.00	Call with Sidley team discussing asset sale transaction status.
06/09/23	S. Gaziani	1.5	712.50	Revise closings tracker (1.3); correspondence with DIP counsel (.1); correspondence with client corporate counsel (.1).
06/09/23	S. Gaziani	0.4	190.00	Conference with DIP counsel regarding sale.
06/09/23	S. Gaziani	1.4	665.00	Conference and correspondence with finance team regarding new purchases (1.0); conference and correspondence with DIP counsel tax attorneys (.4).
06/09/23	S. Gaziani	0.3	142.50	Correspondence with client regarding additional signature pages.
06/09/23	W. Givhan	0.8	600.00	Email correspondence regarding transaction documents and other closing matters.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/09/23	K. Hackerott	9.3	5,812.50	Calls with C. Zakhem regarding funds flow for FMP (1.2); review funds flow for FMP (1.2); prepare First Amendment to the Asset Purchase Agreement with FMP (.9); email correspondence with Sidley regarding same (.4); review Disclosure Schedules for Asset Purchase Agreement with FMP (.7); email correspondence with Sidley regarding Asset Purchase Agreement with Station Auto Parts, Inc. (.4); prepare same (.5); email correspondence with Napa team regarding Asset Purchase Agreement (.2); review and revise Closing Cash Side Letter Agreement with FMP (.7); email correspondence with Sidley regarding Closing Cash Side Letter Agreement with FMP (.3); call with Sidley regarding outstanding items (.5); email correspondence with FMP regarding final transaction documents (.6); review and respond to emails regarding sale transactions (1.5); conference with V. Anaya regarding accounts receivable purchased by TPH (.2).
06/09/23	D. Lewis	4.6	3,197.00	Continue preparations for closing for FMP transaction.
06/09/23	N. McCune	7.8	5,070.00	Teleconference with debtor team regarding status of transition services negotiations with bidders (1.0); teleconference with M. Neyrey, T. Bensink, Sidley team and Jackson Walker team regarding status (.3); multiple teleconferences with T. Bensink regarding status of transition services for FMP, NAPA and Crow-Burlingame (1.3); teleconferences with Jackson Walker Bankruptcy and Corporate teams regarding status of outstanding documents (.4); multiple teleconferences with debtor and FMP teams regarding the scope of transition services (2.5); correspond with bidders' counsel and debtor team with respect to the transition services (2.3).
06/09/23	M. Soumahoro	0.4	254.00	Prepare for internal sales call.
06/09/23	M. Soumahoro	0.5	317.50	Review documents in data room.
06/09/23	M. Soumahoro	0.4	254.00	Participate in JW internal sales call.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/09/23	M. Soumahoro	0.5	317.50	Prepare for and participate in standing call with Sidley to review the Transaction Checklist.
06/09/23	M. Soumahoro	1.6	1,016.00	Review executed asset purchase agreements for the purpose of drafting post closing reminders for any expected deliverables.
06/09/23	M. Soumahoro	1.4	889.00	Revise Master Transaction Checklist.
06/09/23	S. Martinez	0.5	150.00	Draft correspondence with M. Neyrey regarding amendment to transition services agreement (.3); preparation of correspondence with M. Meghji regarding asset purchase agreement amendment (.2).
06/10/23	M. Soumahoro	0.5	317.50	Revise Master Transaction Checklist.
06/10/23	S. Martinez	0.3	90.00	Preparation of correspondence with M. Neyrey regarding signature for FMP TSA Amendment.
06/11/23	S. Gaziani	0.2	95.00	Conference with DIP counsel regarding sale.
06/11/23	S. Gaziani	1.9	902.50	Correspondence with client (.2); revise closing deliverables (1.7).
06/11/23	W. Givhan	1.3	975.00	Email correspondence regarding closing matters and transaction documents.
06/11/23	M. Soumahoro	0.1	63.50	Review email correspondences in response to a question I posed to deal team members.
06/12/23	M. Dolan	5.1	4,411.50	Attention to second FMP closing, including, preparation of side letter and other deliverables.
06/12/23	V. Anaya	4.9	3,675.00	Review and address issues related to FMP sale closing (3.2); coordinate fletcher transaction with corporate group (.2); review outstanding sale issues (.5); address outstanding cure issues (.8); address issues related to Disney Road objection (.2).
06/12/23	C. Cameron	0.5	267.50	Update closing schedule for circulation to client professionals.
06/12/23	E. Flynn Meraia	0.4	226.00	Correspond regarding miscellaneous asset notice.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/12/23	S. Gaziani	3.9	1,852.50	Conference with internal team (.4); correspondence with client corporate counsel (.1); conference with buyer counsel (1.5); revisions to closing deliverables for closing today (.7); review of financial data for upcoming closing (1.0); correspondence with client counsel regarding the same financial data (.2).
06/12/23	W. Givhan	4.0	3,000.00	Email correspondence regarding closing and post-closing matters; (1.8) revise transaction agreements (1.0); telephone conference with JW Team and Buyer counsels regarding the same (1.2)
06/12/23	K. Hackerott	6.4	4,000.00	Calls with Elliott Auto Supply, Inc. regarding outstanding items to close (1.2); email correspondence with same regarding outstanding items to close (.9); review the Closing Cash Side Letter (.4); conference with M. Dolan and C. Zakhem regarding liquidation locations for Elliott Auto Supply, Inc. (.4); calls with C. Zakhem regarding the funds flow for Elliott Auto Supply, Inc. (.4); review the funds flow for Elliott Auto Supply, Inc. (1.0); call with Napa team regarding the Asset Purchase Agreement (.6); review and respond to emails regarding sale transactions (.9); conference with Jackson Walker corporate team regarding outstanding items to close Asset Purchase Agreement with Elliott Auto Supply, Inc. (.6).
06/12/23	D. Lewis	4.1	2,849.50	Close FMP transaction.
06/12/23	N. McCune	3.0	1,950.00	Teleconference with debtor team regarding status of transition services negotiations with FMP and NAPA (1.0); multiple teleconferences with T. Bensink regarding status of transition services for FMP, NAPA and Crow-Burlingame (.8); teleconferences with Jackson Walker Bankruptcy and Corporate teams regarding the status of outstanding documents (.2); correspond with bidders' counsel and the debtor team regarding transition services (1.0).
06/12/23	M. Soumahoro	0.1	63.50	Prepare for call with corporate team to discuss the general status of deliverables.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/12/23	M. Soumahoro	0.3	190.50	Participate in internal discussion with corporate deal team to iron out open points.
06/12/23	M. Soumahoro	0.2	127.00	Participate in standing call with Sidley.
06/12/23	M. Soumahoro	0.5	317.50	Participate in wrap up call between JW and FMP to close out any open items ahead of closing.
06/12/23	M. Soumahoro	0.2	127.00	Correspondences related to sale transactions.
06/12/23	A. Withers	0.5	357.50	Analysis and review of tax aspects of AutoPlus / Elliott Auto Supply - Closing Cash Side Letter.
06/12/23	S. Martinez	0.3	90.00	Preparation of correspondence with M. Neyrey regarding signatures for Closing Letter (FMP Side Letter).
06/13/23	B. Ruzinsky	0.9	940.50	Emails from C. Bankler and M. Cavanaugh regarding good faith deposit (.1); review and consider draft letter on that prepared by C. Bankler is (.4); meet with M. Cavanaugh and G. Graham regarding same (.4).
06/13/23	M. Dolan	1.3	1,124.50	Review of materials relating to Fisher matters (.6); attention to post-closing matters (.7).
06/13/23	G. Graham	0.6	450.00	Correspondence regarding miscellaneous asset sale (.5); review docket regarding same (.1).
06/13/23	V. Anaya	2.8	2,100.00	Review outstanding sale issues (.4); review and revise new APA for Marubeni (.2); review outstanding assumption and assignment issues (1.7); review and revise new APA for NAPA (.5).
06/13/23	C. Cameron	0.2	107.00	Prepare updated closing schedule and correspond with team regarding same.
06/13/23	S. Gaziani	0.6	285.00	Correspondence regarding purchase price for upcoming closing (.2); conference and correspondence regarding FIRPTAs (.4).
06/13/23	S. Gaziani	0.6	285.00	Revise transaction documents following entry of sale order.
06/13/23	S. Gaziani	1.3	617.50	Conference with DIP counsel (.1); correspondence regarding sale order for upcoming closings (.2); revisions to ancillaries for new closings (1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/13/23	S. Gaziani	0.4	190.00	Revise deliverables for upcoming closings.
06/13/23	W. Givhan	3.2	2,400.00	Email correspondence regarding closing and post-closing matters (1.6); telephone conferences regarding the same (.7); review and revise transaction agreements (.9).
06/13/23	K. Hackerott	2.4	1,500.00	Review comments from TPH Holdings, LLC to the Asset Purchase Agreement (.8); Conference with M. Dolan regarding comments to the Asset Purchase Agreement with TPH Holdings, LLC (.4); Conference with V. Anaya regarding same (.2); Conference with Jackson Walker corporate and bankruptcy teams regarding Asset Purchase Agreements (.5); Revise the Asset Purchase Agreement with TPH Holdings, LLC (.5).
06/13/23	D. Lewis	3.3	2,293.50	Participate in closing for Fletcher transaction.
06/13/23	D. Lewis	1.3	903.50	Coordinate vehicle transfer issues with company ops team.
06/13/23	N. McCune	2.4	1,560.00	Teleconference with debtor team regarding status of transition services negotiations with FMP and NAPA (1.0); teleconference with T. Bensink of debtor team regarding the status of transition services for NAPA (.2); review amendment to the SAP agreement to allow for pass-through of the transition services for FMP (.5); teleconferences with Jackson Walker Bankruptcy and Corporate teams regarding the status of outstanding documents (.2); correspond with bidders' counsel and debtor team with respect to the transition services (.5).
06/13/23	M. Soumahoro	0.8	508.00	Assist deal team members in resolving open items as needed.
06/13/23	A. Withers	0.2	143.00	Consideration of request from Sidley regarding submission of FIRPTA certificates for all seller entities to buyer.
06/13/23	D. Trevino	0.2	48.00	Review and prepare for filing the Notice of Proposed Miscellaneous Asset Sale (.1); coordinate service (.1).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/14/23	B. Ruzinsky	1.0	1,045.00	Prepare for and participate in call with M Cavanaugh, V Polnick, G Graham, C Bankler, and D Somaya regarding draft letter to Fisher Auto Parts attorney, and manner of proceeding regarding same (.9); emails from/to M Cavanaugh and counsel for Fisher Auto Parts regarding meeting (.1).
06/14/23	V. Anaya	3.6	2,700.00	Continue addressing outstanding sale issues (1.5); address SAP assumption and assignment issues related to sale (1.3); call with Sidley team regarding same (.8).
06/14/23	C. Cameron	0.5	267.50	Review docket to confirm that no objections were filed to Notices of Asset Sales for Miscellaneous Assets and correspond with B. Givhan regarding the same.
06/14/23	S. Gaziani	1.6	760.00	Correspondence with DIP counsel (.2); conference with sales team (.4); revisions to ITA with buyer (.3); correspondence with buyer counsels (.1); review of APA redline from buyer counsel (.6).
06/14/23	S. Gaziani	0.7	332.50	Further revisions to ancillary Closing documents for new buyers (.5); correspondence with buyers' counsels regarding same (.2).
06/14/23	S. Gaziani	1.7	807.50	Further revisions to Closing ancillaries (1.5); correspondence with BK team and DIP counsel (.2).
06/14/23	S. Gaziani	0.6	285.00	Correspondence with buyer counsel regarding buyer resolutions (.4); conference with sales team regarding the same (.2).
06/14/23	W. Givhan	3.1	2,325.00	Email correspondence regarding closing matters and post-closing matters (1.2); telephone conferences regarding the same (.2); review and revise transaction documents (1.7).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/14/23	K. Hackerott	6.5	4,062.50	Revise the Asset Purchase Agreement with TPH Holdings, LLC (1.5); email correspondence with Sidley regarding same (.3); email correspondence with M Neyrey and Lincoln team regarding Elliott Auto Supply, Inc.'s bid for profit center 10058 (.4); email correspondence with TPH Holdings, LLC regarding comments to the Asset Purchase Agreement (.2); conference with M Dolan regarding Elliott Auto Supply, Inc.'s bid for profit center 10058 (.2); conference with V Anaya regarding comments to the Asset Purchase Agreement with TPH Holdings, LLC (.5); prepare Asset Purchase Agreement with Elliott Auto Supply, Inc. (2.0); review and respond to emails regarding sale transactions (1.4).
06/14/23	D. Lewis	2.3	1,598.50	Participate in closing for TPH additional locations.
06/14/23	D. Lewis	1.1	764.50	Coordinate vehicle transfer issues with company ops team.
06/14/23	N. McCune	2.6	1,690.00	Teleconference with debtor team regarding status of transition services negotiations with FMP and NAPA (.8); teleconference with T. Bensink regarding status of transition services for NAPA (.2); review amendment to the SAP agreements to allow for pass-through of the transition services for FMP (1.2); correspond with bidders' counsel and debtor team with respect to the transition services (.4).
06/14/23	M. Soumahoro	0.2	127.00	Review sales order prepared by JW bankruptcy team and provide comments.
06/14/23	M. Soumahoro	0.3	190.50	Review Master Transaction Checklist and collaborate with S. Gaziani to revise the document.
06/14/23	M. Soumahoro	0.3	190.50	Review and provide comments to revise the draft letter to Fisher regarding its deposit.
06/14/23	M. Soumahoro	0.5	317.50	Review revised funds flow charts.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/14/23	M. Soumahoro	0.1	63.50	Meet with S. Gaziani regarding closing documents.
06/14/23	M. Soumahoro	0.3	190.50	Review drafts of ancillary documents to provide comments.
06/14/23	M. Soumahoro	0.1	63.50	Review revised schedules.
06/15/23	M. Dolan	2.2	1,903.00	Attention to post-closing matters (.7); coordination regarding additional Napa, TPH, and FMP sales (.9); prepare for and participate in conference call with FMP team relating to upcoming hearing (.6).
06/15/23	G. Graham	2.6	1,950.00	Correspondence regarding auction (.6); correspondence regarding miscellaneous asset sales (.7); review sale notice regarding same (.5); call with FMP (.8).
06/15/23	V. Anaya	6.8	5,100.00	Address outstanding sale issues (2.1); review issues related to NAPA APA (.3); review and revise Notice of Sale closing for FMP (1.4); coordinate outstanding lease and contract issues related to sale (3.0).
06/15/23	C. Cameron	0.4	214.00	Call with Sidley team and corporate team to discuss post-closing matters.
06/15/23	E. Flynn Meraia	0.5	282.50	Revise asset sale notice (.2); correspond regarding same (.3).
06/15/23	S. Gaziani	3.0	1,425.00	Call with DIP counsel (.5); correspondence regarding Closings with sales team (.3); correspondence with buyer counsel regarding closing deliverables (.2); revisions to closing deliverables and ancillaries following conversation with DIP counsel and buyer counsels (2).
06/15/23	W. Givhan	4.0	3,000.00	Email correspondence regarding closing and post-closing matters (1.1); revise NAPA purchase agreement (2.4); email correspondence regarding NAPA closing matters (.5).

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/15/23	K. Hackerott	6.9	4,312.50	Call with Sidley regarding post-closing items (.7); call with Jackson Walker corporate and bankruptcy teams regarding outstanding items (.6); review funds flow for TPH Holdings, LLC (.6); revise Asset Purchase Agreement with TPH Holdings, LLC (.9); email correspondence with TPH Holdings, LLC regarding Asset Purchase Agreement and funds flow (.8); email correspondence with Sidley regarding Asset Purchase Agreement and funds flow (.3); review and respond to emails regarding sale transactions (2.1); conference with M Dolan and B Givhan regarding Napa's comments to the Asset Purchase Agreement (.4); conference with Jackson Walker bankruptcy team regarding Asset Purchase Agreement with TPH Holdings, LLC (.5).
06/15/23	D. Lewis	3.3	2,293.50	Draft NAPA disclosure schedules.
06/15/23	D. Lewis	0.3	208.50	Participate in checklist call with Sidley.
06/15/23	N. McCune	2.3	1,495.00	Teleconference with Sidley Austin team and Jackson Walker bankruptcy and corporate teams to discuss outstanding documents related to sale status (.4); review amendment to SAP agreements to allow for pass-through of the transition services for FMP (1.0); attorney conference with V. Anaya related to same (.3); correspond with bidders' counsel and the debtor team with respect to transition services (.6).
06/15/23	M. Soumahoro	0.7	444.50	Review open asset purchase agreements and related funds flow.
06/15/23	M. Soumahoro	0.8	508.00	Collaborate with S. Gaziani to review outstanding ancillary documents.
06/15/23	M. Soumahoro	0.2	127.00	Prepare for and participate in internal sales call meeting.
06/15/23	D. Trevino	0.2	48.00	Review and prepare for filing the amended notice of proposed miscellaneous asset sale (.1); coordinate service (.1).
06/16/23	G. Graham	0.4	300.00	Correspondence regarding sale.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Amount</u>	<u>Description</u>
06/16/23	V. Anaya	3.5	2,625.00	Review and revise stipulation with Disney Road (1.0); prepare for filing (.2); review and revise FMP notice of closing in preparation for filing (.6); address other outstanding sale issues (1.0); correspond with landlord regarding cure issues (.7).
06/16/23	S. Gaziani	0.5	237.50	Conference and correspondence with sales team regarding bring down certificates.
06/16/23	S. Gaziani	3.7	1,757.50	Correspondence with sales team regarding Closing documents and workstream transfers (1.0); revisions to closing docs (.5); prepare new ancillaries for new Closing (1.2); participate in sale hearing to verify status of objections and potential document changes (1.0).
06/16/23	W. Givhan	2.9	2,175.00	Email correspondence regarding closing and post-closing matters (2.0); revise transaction documents (.4); telephone conferences regarding closing and post-closing matters (.5)
06/16/23	K. Hackerott	2.7	1,687.50	Call with TPH's counsel regarding outstanding items to close (.6); review and respond to emails regarding sale transactions (1.3); conference with M Dolan regarding outstanding items with TPH (.3); conference with JW corporate and bankruptcy teams regarding outstanding items (.5).
06/16/23	D. Lewis	2.6	1,807.00	Revise and update FMP disclosure schedules.
06/16/23	M. Soumahoro	1.1	698.50	Update Master Transaction Checklist.
06/16/23	M. Soumahoro	0.1	63.50	Participate in call with M. Dolan to discuss a post closing deliverable.
Total Asset Disposition		491.7	\$ 330,324.50	

EXHIBIT 3**Summary of Expenses for Application Period**

Expense Category	Total Amount for Application Period
AIRFARE	\$6,363.45
COLOR COPIES	\$5,454.45
CAPITOL SERVICES EXPENSES	\$2,629.22
COPY SERVICES	\$673.20
RELATIVITY DATA HOSTING	\$3,021.11
EARLY CASE ASSESSMENT FEES	\$9,105.50
AUCTION TRANSCRIPT	\$6,428.00
HOTELS	\$14,192.08
LEXIS	\$549.10
CERTIFIED MAIL	\$8.10
DROPBOX FEES	\$95.94
MEALS	\$10,135.29
STAFF OVERTIME	\$264.00
PARKING	\$452.60
POSTAGE	\$0.60
SIGNATURE AND CLOSING MANAGEMENT PLATFORM FEE	\$1,500.00
TAXI	\$1,216.77
TRANSCRIPTS	\$1,140.69
TRAVEL	\$4,111.02
WESTLAW	\$2,442.63
AMAZON CAPITAL SERVICES	\$52.99
IN FLIGHT WI-FI	\$40.00
VERITEXT	\$4,892.75
Grand Total	\$74,769.49

EXHIBIT 4**Customary and Comparable Compensation Disclosure with Fee Applications**

Category of Timekeeper	BLENDED HOURLY RATE	
	Billed [By JW for 2022 Year, Excluding Bankruptcy]	Billed [In this Fee Application]
Equity Partner/Shareholder	\$754.00	\$1,045.67
Non-Equity Partner/Shareholder	\$656.00	\$784.33
Sr. Counsel	\$545.00	\$700.38
Associate [All Ranges]	\$479.00	\$636.92
Staff Attorney	\$302.00	\$355.00
Paraprofessional	\$278.00	\$358.59
Legal Assistant	\$194.00	\$239.00
All Timekeepers Aggregated:	\$589.00	\$677.07

Case Name: IEH Auto Parts Holdings LLC, et al.

Case Number: 23-90054

Applicant's Name: Jackson Walker LLP

Date of Application: September 29, 2023

Interim or Final: Final

EXHIBIT 5**Summary of Timekeepers Included in this Fee Application**

Name	Title or Position	Department, Group, or Section	Date of First Admission	Fees Billed in this Application	Hours Billed in this Application	Hourly Rate Billed in this Application	Hourly Rate Billed in First Interim Application	Number of Rate Increases Since Case Inception
Bruce J. Ruzinksy	Equity Partner	Bankruptcy	5/11/1984	\$10,450.00	10.0	\$1,045.00	N/A	N/A
Steve D. Moore	Equity Partner	Tax	5/5/1989	\$2,769.50	2.6	\$1,065.19	N/A	N/A
Brian Dethrow	Equity Partner	Tax	11/4/1983	\$587.50	0.5	\$1,175.00	N/A	N/A
Matthew D. Cavanaugh	Equity Partner	Bankruptcy	5/2/2008	\$115,054.50	110.1	\$1,045.00	N/A	N/A
Michael F. Meskill	Equity Partner	Corporate	11/1/1996	\$696.50	0.7	\$995.00	N/A	N/A
Greta E. Cowart	Partner	EBEC	9/21/1995	\$29,845.50	30.3	\$985.00	N/A	N/A
Argyrios C. Saccopoulos	Sr. Counsel	Tax	9/3/2015	\$292.50	0.3	\$975.00	N/A	N/A
Sara K. Borrelli	Partner	IP	11/6/2002	\$262.50	0.3	\$875.00	N/A	N/A
Jimmy McDonough	Partner	Real Estate	11/7/1986	\$11,025.00	12.6	\$875.00	N/A	N/A
Mario P. Dolan	Partner	Corporate	11/3/2006	\$309,670.00	358.0	\$865.00	N/A	N/A
John Jackson	Partner	Litigation	11/7/1997	\$4,590.00	5.4	\$850.00	N/A	N/A
Lewis Kasner	Partner	Real Estate	11/4/2005	\$935.00	1.1	\$850.00	N/A	N/A
Kristhy M. Peguero	Partner	Bankruptcy	12/2/2006	\$54,202.50	65.7	\$825.00	N/A	N/A
Chris Bankler	Partner	Litigation	11/6/2009	\$244,695.00	296.6	\$825.00	N/A	N/A
Rebecca Blake Chaikin	Partner	Bankruptcy	2/14/2015	\$25,102.00	30.8	\$815.00	N/A	N/A
Evan M. Malloy	Partner	Corporate	11/3/2006	\$3,768.00	4.8	\$785.00	N/A	N/A
Lindsey M. Brown	Partner	Litigation	11/4/2013	\$54,243.50	69.1	\$785.00	N/A	N/A
G. Scott Fiddler	Partner	Real Estate	5/4/1990	\$5,278.50	6.9	\$765.00	N/A	N/A
Veronica A. Polnick	Partner	Bankruptcy	11/4/2011	\$400,725.00	534.3	\$750.00	N/A	N/A
Vienna F. Anaya	Associate	Bankruptcy	5/18/2016	\$472,350.00	629.8	\$750.00	N/A	N/A
Meredith Brewster	Associate	Real Estate	11/4/2016	\$24,975.00	33.3	\$750.00	N/A	N/A
William J. Stowe	Partner	Litigation	11/5/2010	\$750.00	1.0	\$750.00	N/A	N/A
Chris Thompson	Partner	Litigation	11/7/1997	\$9,150.00	12.2	\$750.00	N/A	N/A
Bowman Givhan	Associate	Corporate	10/29/2020	\$293,850.00	391.8	\$750.00	N/A	N/A
Genevieve M. Graham	Partner	Bankruptcy	5/3/2013	\$325,500.00	434.0	\$750.00	N/A	N/A
Devanshi Somaya	Associate	Litigation	11/4/2016	\$277,536.00	377.6	\$735.00	N/A	N/A
Arturo Cavazos	Partner	Corporate	11/2/2012	\$34,582.50	47.7	\$725.00	N/A	N/A

Name	Title or Position	Department, Group, or Section	Date of First Admission	Fees Billed in this Application	Hours Billed in this Application	Hourly Rate Billed in this Application	Hourly Rate Billed in First Interim Application	Number of Rate Increases Since Case Inception
Shari Mao	Partner	Corporate	11/2/2012	\$3,789.50	5.3	\$715.00	N/A	N/A
Ashley Withers	Associate	Tax	11/4/2011	\$5,148.00	7.2	\$715.00	N/A	N/A
Ann Leafstedt	Partner	Corporate	5/25/1995	\$4,340.00	6.2	\$700.00	N/A	N/A
Tiana DeLeo Dunn	Sr. Counsel	Real Estate	12/7/2006	\$151,970.00	217.1	\$700.00	N/A	N/A
Adrian B. Allen	Associate	Corporate	11/2/2018	\$14,247.50	20.5	\$695.00	N/A	N/A
Erik M. Allison	Associate	Real Estate	11/2/2018	\$1,598.50	2.3	\$695.00	N/A	N/A
Victoria Argeroplos	Associate	Bankruptcy	11/3/2017	\$5,629.50	8.1	\$695.00	N/A	N/A
Daniel W. Lewis	Associate	Corporate	11/2/2018	\$188,553.50	271.3	\$695.00	N/A	N/A
Dawn S. Holiday	Partner	Labor & Employment	11/5/2004	\$39,390.00	60.6	\$650.00	N/A	N/A
Nathan E. McCune	Associate	Corporate	4/30/2015	\$112,385.00	172.9	\$650.00	N/A	N/A
Manonh L. Soumahoro	Associate	Corporate	7/13/2023	\$141,986.00	223.6	\$635.00	N/A	N/A
Elizabeth W. Pittman	Associate	Litigation	10/25/2019	\$133,794.50	210.7	\$635.00	N/A	N/A
Michael J. Murtha	Associate	Litigation	10/25/2019	\$444.50	0.7	\$635.00	N/A	N/A
Jaclyn C. Staple	Partner	Labor & Employment	6/21/2019	\$26,606.50	41.9	\$635.00	N/A	N/A
Jamila Brinson	Partner	Labor & Employment	11/5/2010	\$1,312.50	2.1	\$625.00	N/A	N/A
Kayla M. Hackerott	Associate	Corporate	11/3/2017	\$149,687.50	239.5	\$625.00	N/A	N/A
Abigail E. Hogan	Associate	Real Estate	11/3/2017	\$42,804.00	69.6	\$615.00	N/A	N/A
Brian D. Pettis	Associate	Corporate	4/16/2021	\$18,385.50	30.9	\$595.00	N/A	N/A
Brandon D. Flowers	Associate	Corporate	10/30/2020	\$8,644.50	15.3	\$565.00	N/A	N/A
Emily Meraia	Associate	Bankruptcy	11/8/2018	\$277,641.00	491.4	\$565.00	N/A	N/A
Emily M. Carlton	Associate	Litigation	10/30/2020	\$6,158.50	10.9	\$565.00	N/A	N/A
Lauren Ceckowski	Associate	Litigation	1/14/2021	\$152,606.50	270.1	\$565.00	N/A	N/A
Lauren T. Williams	Associate	Litigation	10/30/2020	\$3,898.50	6.9	\$565.00	N/A	N/A
Gabrielle E. Girling	Associate	Real Estate	10/30/2020	\$52,940.50	93.7	\$565.00	N/A	N/A
Gabriela M. Barake	Associate	Litigation	5/2/2016	\$1,265.00	2.3	\$550.00	N/A	N/A
Maggie V. Lu	Associate	Real Estate	5/3/2019	\$1,337.50	2.5	\$535.00	N/A	N/A
Courtney L. Cameron	Associate	Corporate	11/18/2021	\$93,464.50	174.7	\$535.00	N/A	N/A
Will T. Farmer	Associate	Finance	12/10/2021	\$32,956.00	61.6	\$535.00	N/A	N/A
Javier Gonzalez	Associate	Litigation	10/8/2021	\$13,161.00	24.6	\$535.00	N/A	N/A

Name	Title or Position	Department, Group, or Section	Date of First Admission	Fees Billed in this Application	Hours Billed in this Application	Hourly Rate Billed in this Application	Hourly Rate Billed in First Interim Application	Number of Rate Increases Since Case Inception
Hannah E. Walsh	Associate	Litigation	10/11/2021	\$56,442.50	105.5	\$535.00	N/A	N/A
Kaitlin R. Prior	Associate	Finance	10/8/2021	\$28,301.50	52.9	\$535.00	N/A	N/A
Dana Nguyen	Associate	Corporate	11/8/2021	\$16,103.50	30.1	\$535.00	N/A	N/A
Beau H. Butler	Associate	Bankruptcy	10/31/2022	\$33,202.50	69.9	\$475.00	N/A	N/A
Caroline J. Capili	Associate	Real Estate	10/12/2022	\$19,000.00	40.0	\$475.00	N/A	N/A
Shayan R. Gaziani	Associate	Corporate	10/12/2022	\$104,642.50	220.3	\$475.00	N/A	N/A
Graeme H. Hawkins	Associate	Energy	10/12/2022	\$3,230.00	6.8	\$475.00	N/A	N/A
Sarah J. Starr	Associate	Litigation	10/19/2022	\$16,102.50	33.9	\$475.00	N/A	N/A
Tim Herndon	Lit. Support	Litigation	N/A	\$234.00	0.6	\$390.00	N/A	N/A
Michael Wilkins	Lit. Support	Litigation	N/A	\$6,435.00	16.5	\$390.00	N/A	N/A
Leonides Gonzalez	Lit. Support	Litigation	N/A	\$11,376.00	31.6	\$360.00	N/A	N/A
Caren Z. Luckie	Research	Library	11/2/1990	\$213.00	0.6	\$355.00	N/A	N/A
Kelly L. Beam	Research	Library	11/6/2003	\$2,769.00	7.8	\$355.00	N/A	N/A
Miguel Villalpando	Lit. Support	Litigation	N/A	\$1,260.00	3.6	\$350.00	N/A	N/A
Ron J. Duhon	Lit. Support	Litigation	N/A	\$2,110.50	6.3	\$335.00	N/A	N/A
Brittany Johnson	Paralegal	Corporate	N/A	\$32.00	0.1	\$320.00	N/A	N/A
Stephanie Martinez	Paralegal	Corporate	N/A	\$2,040.00	6.8	\$300.00	N/A	N/A
Kendra Gradney	Legal Assistant	Bankruptcy	N/A	\$5,350.00	21.4	\$250.00	N/A	N/A
Daniela Trevino	Legal Assistant	Bankruptcy	N/A	\$26,784.00	111.6	\$240.00	N/A	N/A
Jolene Pupo	Legal Assistant	Bankruptcy	N/A	\$4,255.00	18.5	\$230.00	N/A	N/A
Aisha A. Darwesh	Legal Administrative Assistant	Labor & Employment	N/A	\$660.00	3.3	\$200.00	N/A	N/A
Total				\$4,739,576.00	7000.1			

Case Name: IEH Auto Parts Holdings LLC, et al.

Case Number: 23-90054

Applicant's Name: Jackson Walker LLP

Date of Application: September 29, 2023

Interim or Final: Final

EXHIBIT 6
Summary of Compensation Requested by Project Category

Matter Number	Matter Category	Hours Budgeted	Fees Budgeted	Hours Billed	Fees Sought
B110	Case Administration			235.9	\$164,625.00
B115	Reporting			17.4	\$10,439.50
B120	Asset Analysis and Recovery			1418.2	\$943,350.50
B130	Asset Disposition			3038.7	\$2,095,791.50
B140	Relief from Stay and Adequate Protection			36.9	\$22,305.50
B150	Meeting and Communications with Creditors			26.3	\$18,096.50
B160	Employment and Fee Applications			95.0	\$41,802.50
B170	Employment and Fee Application Objections				
B180	Avoidance Action Analysis				
B185	Assumption and Rejection of Leases and Contracts			609.0	\$397,728.00
B195	Non-Working Travel			19.1	\$13,393.50
B210	Business Operations			296.7	\$207,570.00
B220	Employee Benefits and Pensions			183.5	\$127,018.00
B230	Financing and Cash Collateral			336.2	\$224,324.00
B240	Tax				
B250	Real Estate				
B255	Valuation				
B260	Corporate Governance and Board Matters			19.2	\$18,065.50
B310	Claims Administration and Objections			50.4	\$30,991.50
B320	Plan and Disclosure Statement			617.6	\$424,074.50
	Budgeting (Case)				
	Litigation: Contested Matters and Adversary Proceedings (not otherwise within a specific project category) - identify each separately by caption and adversary number, or title of motion or application and docket number)				
	Total			7000.1	\$4,739,576.00

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

)	
In re:	)	Chapter 11
)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
	)	Re: Docket No. _____

**FINAL ORDER GRANTING JACKSON WALKER LLP’S
FIRST AND FINAL FEE APPLICATION FOR ALLOWANCE AND
PAYMENT OF FEES AND EXPENSES AS COUNSEL TO THE DEBTORS
FOR THE PERIOD FROM JANUARY 31, 2023 THROUGH JUNE 16, 2023**

The Court has considered the *First and Final Fee Application for Allowance and Payment of Fees and Expenses as Counsel to the Debtors for the Period From January 31, 2023 Through June 16, 2023* (the “Application”) filed by Jackson Walker LLP (the “Applicant”). The Court orders:

A. In making the following findings, the Court has considered the novelty and difficulty of the questions, issues, and problems addressed by the Applicant’s services through its representation of the Debtors during this bankruptcy case.

B. The time that the Applicant spent on services provided under the Application was reasonable and necessary based on the complexity, importance, and nature of the bankruptcy case.

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

C. The billing rates that the Applicant charged are comparable to and reasonable based on rates charged by other professionals with similar experience and expertise in the Southern District of Texas.

D. The services provided by the Applicant were necessary to the administration of this bankruptcy case.

IT IS THEREFORE ORDERED THAT:

1. Applicant is allowed compensation and reimbursement of expenses in the amount of \$4,814,345.49 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.

Signed:

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE