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7 Attorneys for Chapter 11 Debtor and  
Debtor In Possession

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9 UNITED STATES BANKRUPTCY COURT  
10 SOUTHERN DISTRICT OF CALIFORNIA

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12 In re:  
13 BORREGO COMMUNITY HEALTH  
14 FOUNDATION,  
15 Debtor and Debtor In Possession.

Case No. 22-02384  
Chapter 11 Case  
**COMPENSATION AND STAFFING  
REPORT FOR ANKURA CONSULTING  
GROUP, LLC FOR THE PERIOD OF  
JANUARY 1, 2024 THROUGH  
JANUARY 31, 2024**

Judge: Hon. Laura S. Taylor

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20 Borrego Community Health Foundation (the “Debtor”), the former debtor and  
21 debtor in possession in the above-captioned chapter 11 bankruptcy case (the “Case”),  
22 hereby files this Compensation and Staffing Report (the “Report”) for services  
23 performed by Ankura Consulting Group, LLC (“Ankura”) from January 1, 2024,  
24 through January 31, 2024 (the “Billing Period”). In support of this Report, the Debtor  
25 respectfully states as follows:

26 On October 12, 2022, the Debtor filed the *Application to Employ Ankura*  
27 *Consulting Group, LLC to (I) Provide the Debtor a Chief Restructuring Officer and*  
28

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1 *Certain Other Personnel; and (II) Designating Isaac Lee as Chief Restructuring*  
2 *Officer for the Debtor* (the “Retention Application”) [Docket No. 87]. On  
3 November 16, 2022, the Court entered the *Order on Application to Employ Ankura*  
4 *Consulting Group, LLC and Designate Isaac Lee as Chief Restructuring Officer,*  
5 which granted the Retention Application (the “Retention Order”) [Docket No. 176].

6 The Retention Application, as approved by the Retention Order, provides that  
7 Ankura shall be retained under § 363 of the Bankruptcy Code<sup>1</sup> and will file a Report  
8 monthly reflecting the Ankura professionals who worked on the engagement for the  
9 previous month and compensation earned and expenses incurred on a monthly basis  
10 including (i) detailed time entry records identifying activities or issues that individual  
11 addressed on a daily basis, grouped to the nearest one-tenth (0.1) of an hour for each  
12 activity category each day, and (ii) detailed expenses records. Retention Application,  
13 at ¶ 16.

14 Notice of the Report is to be provided to: (i) the Office of the United States  
15 Trustee; (ii) counsel to the Official Committee of Unsecured Creditors; and  
16 (iii) counsel to any other official committees appointed in this Case. *See* Retention  
17 Application, at ¶ 16.

18 Attached as Exhibits A-E hereto are the summary charts and other items  
19 required. As reflected in Exhibits A-E, Ankura incurred \$133,895.25 in fees in  
20 connection with the service provided in accordance with the Retention Application  
21 and \$232.54 in expenses during Billing Period.

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27 <sup>1</sup> Unless otherwise stated, all references to “section,” “§” or “chapter” herein are to 11 U.S.C.  
28 §§ 101, *et seq.*, as amended. All references to “Rules” are to the Federal Rules of Bankruptcy Procedure. All references to the “LBR” are to the Local Rules and Administrative Procedures for the Southern District of California.

1 Dated: March 7, 2024

DENTONS US LLP  
SAMUEL R. MAIZEL  
TANIA M. MOYRON

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By: /s/ Tania M. Moyron  
Tania M. Moyron

Attorneys for the Chapter 11 Debtor and  
Debtor In Possession

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**Exhibit A**

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**EXHIBIT A**

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)**

**SUMMARY OF COMPENSATION EARNED BY PROFESSIONAL  
FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024**

<b>Professional</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Lee, Isaac	Managing Director	1,120.00	37.4	\$ 41,888.00
Rinaldi, Scott	Managing Director	790.00	34.4	27,176.00
Hull, Sarah	Managing Director	555.00	9.4	5,217.00
Pease, Charles	Senior Director	895.00	3.8	3,401.00
Cazares, Trevor	Senior Associate	595.00	118.3	70,388.50
Petruolo, Michelle	Paraprofessional	390.00	1.8	702.00
<b>Subtotal</b>			<b>205.1</b>	<b>\$148,772.50</b>
Less: 10% Fee Accommodation				(14,877.25)
<b>Grand Total</b>			<b>205.1</b>	<b>\$133,895.25</b>

**Exhibit B**

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**EXHIBIT B**

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)  
 SUMMARY OF COMPENSATION EARNED BY CATEGORY  
 FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024**

<b>Code</b>	<b>Time Category</b>	<b>Hours</b>	<b>Fees</b>
1	Asset Analysis and Disposition	1.6	\$ 952.00
2	Case Administration	17.0	11,958.50
3	Claims Analysis and Administration	67.0	46,414.00
4	Case-Related Reporting and Compliance	3.1	2,107.00
5	Court Hearings - Filings, Preparation and Participation	22.2	21,523.50
6	Creditor and Vendor Matters	3.0	1,837.50
7	Interim Management - Business Operations	60.2	44,073.50
8	Interim Management - Financial Management and Liquidity	19.0	11,777.50
9	Board Meetings - Preparation and Participation	2.6	2,912.00
10	Revenue Cycle and Finance Dept. Support	9.4	5,217.00
<b>Subtotal</b>		<b>205.1</b>	<b>\$ 148,772.50</b>
<b>Grand Total</b>		<b>205.1</b>	<b>\$ 148,772.50</b>

**Exhibit C**

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## EXHIBIT C

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
1	1/16/24	Cazares, Trevor	Draft email to parties to request lien releases.	0.2	595.00	119.00
1	1/16/24	Cazares, Trevor	Inspect NetSuite for payments for vans.	0.4	595.00	238.00
1	1/16/24	Cazares, Trevor	Locate lien releases for three vans previously owned by the Debtor.	0.6	595.00	357.00
1	1/18/24	Cazares, Trevor	Coordinate with First American Equipment Finance to locate and obtain lien releases for certain assets.	0.4	595.00	238.00
<b>1</b>	<b>Subtotal</b>			<b>1.6</b>		<b>952.00</b>
2	1/2/24	Rinaldi, Scott	Correspond with CRO regarding case status and next steps.	0.1	790.00	79.00
2	1/2/24	Rinaldi, Scott	Develop preliminary master workplan for the Liquidating Trust prior to sending to Ankura team.	1.2	790.00	948.00
2	1/2/24	Rinaldi, Scott	Review working papers and supporting documentation, organize and file.	0.5	790.00	395.00
2	1/4/24	Rinaldi, Scott	Correspond with CRO and L. Poss (ACG) regarding the draft Ankura engagement letter.	0.2	790.00	158.00
2	1/5/24	Rinaldi, Scott	Review correspondence related to insurance policy, quotes received and correspond with T. Breitfeller (HEFF) to coordinate a conference call.	0.5	790.00	395.00
2	1/8/24	Rinaldi, Scott	Prepare and send correspondence to insurance broker related to the post-effective date insurance policy.	0.4	790.00	316.00
2	1/8/24	Cazares, Trevor	Review and update master workplan with tasks specific to Borrego, format sheet for current period.	1.2	595.00	714.00
2	1/8/24	Rinaldi, Scott	Review insurance quotes and insurance run-off insurance policy in preparation for call with insurance broker.	0.7	790.00	553.00
2	1/8/24	Lee, Isaac	Revise draft liquidating trustee engagement letter, prepare email regarding comments to draft liquidating trustee engagement letter.	0.5	1,120.00	560.00
2	1/8/24	Rinaldi, Scott	Revise the draft master workplan and forward to T. Cazares (ACG).	0.3	790.00	237.00
2	1/8/24	Rinaldi, Scott	Update the master workplan and forward to T. Cazares (ACG) for review and maintenance.	0.4	790.00	316.00
2	1/11/24	Rinaldi, Scott	Correspond with T. Breitfeller, B. Stern (HEFF) insurance converge for the Liquidating Trust and follow-up call regarding the same.	0.1	790.00	79.00
2	1/11/24	Rinaldi, Scott	Correspond with T. Cazares (ACG) and CRO regarding the GUC distributions and current W9 forms maintained by the Debtor.	0.2	790.00	158.00
2	1/11/24	Rinaldi, Scott	Forward Ankura draft post-effective date engagement letter to Dentons for review and comment.	0.1	790.00	79.00
2	1/11/24	Rinaldi, Scott	Review revised draft of the Ankura post-effective date engagement letter.	0.2	790.00	158.00
2	1/11/24	Rinaldi, Scott	Review the draft Confirmation Brief and Reply to Objections received from Dentons and correspond regarding the same.	0.4	790.00	316.00
2	1/12/24	Rinaldi, Scott	Correspond with T. Cazares (ACG) regarding post-effective date work streams, preparation for moving into the post-effective period and related matters.	0.2	790.00	158.00
2	1/12/24	Rinaldi, Scott	Correspond with Ankura team regarding post-effective date staffing and other administrative matters.	0.2	790.00	158.00
2	1/12/24	Rinaldi, Scott	Forward to T. Cazares (ACG) a draft independent contractor agreement for use in the post-effective date period.	0.1	790.00	79.00
2	1/12/24	Rinaldi, Scott	Correspond with T. Cazares (ACG) regarding review of the KCC post-effective date engagement letter draft.	0.1	790.00	79.00
2	1/16/24	Cazares, Trevor	Begin to update master workplan with dates and other relevant information.	1.4	595.00	833.00
2	1/17/24	Cazares, Trevor	Participate on call with S. Rinaldi (ACG) regarding master workplan deliverables and priorities.	0.4	595.00	238.00
2	1/17/24	Rinaldi, Scott	Participate on call with T. Cazares (ACG) regarding master workplan deliverables and priorities.	0.4	790.00	316.00
2	1/17/24	Cazares, Trevor	Update master workplan with beginning dates, update due dates for certain tasks.	0.4	595.00	238.00
2	1/17/24	Cazares, Trevor	Update master workplan with dates, new items, involved third-parties, and other relevant information.	1.3	595.00	773.50
2	1/22/24	Rinaldi, Scott	Correspond with Ankura team regarding independent contractor agreement, retention of R. MacIsaac (CEO) post-effective and related matters.	0.2	790.00	158.00
2	1/23/24	Rinaldi, Scott	Aggregate Ankura comments to the draft KCC post-effective date engagement letter and forward to Dentons for review and comment.	0.3	790.00	237.00
2	1/23/24	Rinaldi, Scott	Correspond with Ankura team regarding information required to have bank accounts established for the liquidating trust.	0.2	790.00	158.00
2	1/23/24	Rinaldi, Scott	Review email correspondence from T. Cazares (ACG) regarding W9 for creditors and correspond regarding next steps.	0.2	790.00	158.00
2	1/23/24	Rinaldi, Scott	Review the draft KCC post-effective date engagement letter and correspond with CRO and T. Cazares (ACG) regarding the same.	0.2	790.00	158.00
2	1/23/24	Rinaldi, Scott	Summarize the information needed to establish liquidating trust bank accounts, summarize required bank accounts and correspond with Ankura team members regarding the same.	0.3	790.00	237.00
2	1/24/24	Rinaldi, Scott	Correspond with N. Ganti (FTI) regarding the draft KCC post-effective date engagement letter.	0.2	790.00	158.00
2	1/24/24	Petruolo, Michelle	Create December staffing report including latest time report.	0.3	390.00	117.00
2	1/24/24	Rinaldi, Scott	Participate in meeting with N. Ganti (FTI) to discuss various case matters including status of claims reconciliation, anticipated initial distribution and related matters.	0.6	790.00	474.00
2	1/24/24	Rinaldi, Scott	Review and finalize the draft independent contractor agreement template and forward to Dentons for review and comment.	0.3	790.00	237.00
2	1/24/24	Petruolo, Michelle	Update December staffing report for time detail provided by Ankura team.	0.3	390.00	117.00
2	1/24/24	Petruolo, Michelle	Update time descriptions for the time period 12/1/23 - 12/31/23 including meetings for inclusion in the December staffing report.	0.6	390.00	234.00
2	1/25/24	Rinaldi, Scott	Correspond with Ankura team regarding confirmation order the establishment of the TIN for the liquidating trust.	0.2	790.00	158.00
2	1/25/24	Rinaldi, Scott	Review the confirmation order, as entered.	0.4	790.00	316.00
2	1/26/24	Rinaldi, Scott	Correspond with N. Ganti (FTI) regarding final draft of the LTA.	0.3	790.00	237.00
2	1/26/24	Rinaldi, Scott	Follow-up with Dentons and Ankura team regarding the final draft of the Ankura post-effective date engagement letter.	0.3	790.00	237.00
2	1/26/24	Petruolo, Michelle	Prepare draft December staffing report exhibits A through E prior to sending to CRO for review and comment.	0.6	390.00	234.00

of 19

## EXHIBIT C

BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
<b>2</b>	<b>Subtotal</b>			<b>17.0</b>		<b>11,958.50</b>
3	1/2/24	Rinaldi, Scott	Review UST objection to the plan and disclosure statement.	0.3	790.00	237.00
3	1/3/24	Rinaldi, Scott	Participate on call with CRO regarding comments to draft wind down workplan, IRS tax claim status, disputed claim status.	0.8	790.00	632.00
3	1/3/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding comments to draft wind down workplan, IRS tax claim status, disputed claim status.	0.8	1,120.00	896.00
3	1/3/24	Rinaldi, Scott	Participate on call with CRO, M. Salazar, F. Gordon (KCC) regarding claims disbursement, noticing agent work, liquidating trust bank accounts.	0.5	790.00	395.00
3	1/3/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG), M. Salazar, F. Gordon (KCC) regarding claims disbursement, noticing agent work, liquidating trust bank accounts.	0.5	1,120.00	560.00
3	1/3/24	Lee, Isaac	Participate on calls with J. Pomerantz (PSZJ), S. Maizel (Dentons) regarding disputed claims negotiations.	0.7	1,120.00	784.00
3	1/4/24	Lee, Isaac	Draft email to J. Pomerantz (PSZJ) regarding background on IRS tax claim; participate on call with J. Pomerantz (PSZJ) regarding update on disputed claim settlement negotiations.	0.3	1,120.00	336.00
3	1/4/24	Lee, Isaac	Participate on call with R. MacIsaac (CEO) regarding disputed claim settlement, IRS tax claim status.	0.6	1,120.00	672.00
3	1/8/24	Cazares, Trevor	Investigate Oracle objection and compare to Debtor's records. Draft email explaining findings.	0.5	595.00	297.50
3	1/9/24	Rinaldi, Scott	Participate on call with CRO regarding comments to draft settlement.	0.1	790.00	79.00
3	1/9/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding comments to draft settlement.	0.1	1,120.00	112.00
3	1/9/24	Cazares, Trevor	Locate Oracle agreements and draft email to send agreements to Dentons.	0.4	595.00	238.00
3	1/9/24	Lee, Isaac	Review comments to draft settlement stipulation with disputed claimant.	0.2	1,120.00	224.00
3	1/10/24	Cazares, Trevor	Investigate outstanding claims, prepare claims for reconciliation by sorting out which support files are relevant.	1.1	595.00	654.50
3	1/10/24	Cazares, Trevor	Prepare reconciliation and reconcile bankruptcy dental claim with approximately 300 individual dental claims.	2.7	595.00	1,606.50
3	1/10/24	Cazares, Trevor	Prepare reconciliation worksheet by manually entering data into Excel spreadsheet for reconciliation with over 150 claims.	1.7	595.00	1,011.50
3	1/10/24	Cazares, Trevor	Reconcile bankruptcy claim with over 150 individual dental claims.	1.4	595.00	833.00
3	1/10/24	Cazares, Trevor	Research outstanding claims to respond to email regarding claims reconciliations.	0.6	595.00	357.00
3	1/11/24	Lee, Isaac	Correspond with T. Cazares (ACG) regarding amended disputed claims schedule.	0.1	1,120.00	112.00
3	1/11/24	Cazares, Trevor	Inspect proposed updates to disputed claims schedule and provide recommendation to team regarding the appropriateness of proposed updates.	0.9	595.00	535.50
3	1/11/24	Lee, Isaac	Participate on call with J. Pomerantz (PSZJ) regarding amended disputed claims schedule; review draft claims support schedule.	0.7	1,120.00	784.00
3	1/11/24	Cazares, Trevor	Prepare analysis of disputed claims reserve for use in amending schedules.	1.6	595.00	952.00
3	1/12/24	Cazares, Trevor	Review reconciled bankruptcy claims, draft email to M. Gray (FTI) to send reconciliations, provide Ankura's recommendations on allowing or disallowing claims	1.4	595.00	833.00
3	1/15/24	Cazares, Trevor	Prepare finalized amended disputed claims schedule.	0.7	595.00	416.50
3	1/17/24	Cazares, Trevor	Begin reconciliation of over 120 dental claims.	0.5	595.00	297.50
3	1/17/24	Cazares, Trevor	Complete reconciliation of bankruptcy claim with over 200 dental claims.	2.1	595.00	1,249.50
3	1/17/24	Cazares, Trevor	Prepare dental claim reconciliation for bankruptcy claim including over 120 individual dental claims.	1.1	595.00	654.50
3	1/17/24	Cazares, Trevor	Prepare other dental claim reconciliation for bankruptcy claim with over 200 individual dental claims by inputting data into excel from POC.	1.3	595.00	773.50
3	1/17/24	Rinaldi, Scott	Read and respond to correspondence from N. Ganti (FTI) regarding collection of W9 forms from creditors.	0.1	790.00	79.00
3	1/17/24	Lee, Isaac	Review draft stipulation for claim settlement and prepare comments; review emails regarding HHS claim, schedule of outstanding cost reports.	0.8	1,120.00	896.00
3	1/18/24	Rinaldi, Scott	Participate on call with S. Maizel, T. Moyron (Dentons), CRO, T. Cazares, S. Hull (ACG) regarding cost reports and response to HHS regarding claim.	0.5	790.00	395.00
3	1/18/24	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), S. Rinaldi, T. Cazares, S. Hull (ACG) regarding cost reports and response to HHS regarding claim.	0.5	1,120.00	560.00
3	1/18/24	Cazares, Trevor	Participate on call with S. Maizel, T. Moyron (Dentons), CRO, S. Rinaldi, S. Hull (ACG) regarding cost reports and response to HHS regarding claim.	0.5	595.00	297.50
3	1/18/24	Cazares, Trevor	Complete bankruptcy claim reconciliation of over 120 individual dental claims.	0.8	595.00	476.00
3	1/18/24	Cazares, Trevor	Continue reconciliation of over 120 dental claims.	0.9	595.00	535.50
3	1/18/24	Rinaldi, Scott	Review correspondence from T. Breitfeller (HEFF) regarding insurance coverage for the liquidating trust and trustees.	0.1	790.00	79.00
3	1/18/24	Lee, Isaac	Review revised cost report schedule for response to HHS claim.	0.2	1,120.00	224.00
3	1/18/24	Rinaldi, Scott	Review various case correspondence regarding issues and tasks, correspond with T. Cazares (ACG) regarding the same.	0.2	790.00	158.00
3	1/19/24	Rinaldi, Scott	Review case correspondence and case master workplan to identify tasks requiring immediate attention in advance of the effective date.	0.8	790.00	632.00
3	1/20/24	Cazares, Trevor	Reconcile three trade claims.	0.6	595.00	357.00
3	1/22/24	Cazares, Trevor	Participate on call with CRO regarding claims schedule, independent contractor rate.	0.2	595.00	119.00
3	1/22/24	Cazares, Trevor	Correspond with M. Gray (FTI) regarding claims reconciliations.	0.2	595.00	119.00
3	1/23/24	Lee, Isaac	Participate on call with T. Cazares (ACG) regarding claims schedule, independent contractor rate.	0.2	1,120.00	224.00
3	1/24/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi, C. Pease (ACG) regarding claims review and status update.	1.2	595.00	714.00
3	1/24/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares, C. Pease (ACG) regarding claims review and status update.	1.2	790.00	948.00
3	1/24/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares, C. Pease (ACG) regarding claims review and status update.	1.2	1,120.00	1,344.00
3	1/24/24	Pease, Charles	Participate on call with S. Rinaldi, T. Cazares, CRO (ACG) regarding claims review and status update.	1.2	895.00	1,074.00
3	1/24/24	Cazares, Trevor	Continue to update internal claims tracker. Create new summary sheet.	1.9	595.00	1,130.50

## EXHIBIT C

BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
3	1/24/24	Cazares, Trevor	Correspond with various parties to follow-up on gathering data regarding status of certain claims.	0.3	595.00	178.50
3	1/24/24	Cazares, Trevor	Draft email to M. Gray (FTI) to provide additional information regarding various claims ACG recommends to disallow / offer settlement.	0.4	595.00	238.00
3	1/24/24	Cazares, Trevor	Update Borrego Claims tracker ahead of claims discussion.	1.6	595.00	952.00
3	1/24/24	Cazares, Trevor	Update internal claims tracker with various items discussed on call.	1.9	595.00	1,130.50
3	1/25/24	Cazares, Trevor	Complete and review claims tracker, draft email to send tracker to team.	2.9	595.00	1,725.50
3	1/25/24	Lee, Isaac	Review revised claims schedule.	0.3	1,120.00	336.00
3	1/26/24	Cazares, Trevor	Create claims summary with all claims data collected to show readiness of distributions, and other metrics relating to claims.	2.3	595.00	1,368.50
3	1/26/24	Lee, Isaac	Review draft Liquidating Trust agreement; review 503(b)(9) claim stipulation and claims schedule, comments to claims summary schedule, revised claims schedule; review and respond to emails regarding claims disbursement process and cost.	1.1	1,120.00	1,232.00
3	1/26/24	Cazares, Trevor	Update Claims Analysis with additional tax information by cross-referencing with 1099 vendor sheet.	1.1	595.00	654.50
3	1/26/24	Cazares, Trevor	Update claims summary with comments from team by bifurcating categories, updating information, and adding additional details to summary.	1.8	595.00	1,071.00
3	1/27/24	Cazares, Trevor	Update claims analysis with additional comments from team regarding status of claims, status of tax information, amount of claims, claims count, and other items.	2.8	595.00	1,666.00
3	1/27/24	Cazares, Trevor	Participate on call with S. Rinaldi (ACG) to discuss the updated claims analysis.	0.3	595.00	178.50
3	1/28/24	Rinaldi, Scott	Participate on call with T. Cazares (ACG) to discuss the updated claims analysis.	0.3	790.00	237.00
3	1/28/24	Cazares, Trevor	Continue to update claims analysis with comments from team. Submit claims analysis to team for review.	2.4	595.00	1,428.00
3	1/29/24	Cazares, Trevor	Inspect withdrawn claims. Inquire with KCC regarding the status of specific claim withdrawal.	1.7	595.00	1,011.50
3	1/29/24	Cazares, Trevor	Investigate claim relating to environmental fee taxes and appropriate amounts. Inspect whether or not the estimated claim amount is valid.	1.6	595.00	952.00
3	1/29/24	Cazares, Trevor	Participate on call with J. Pomerantz (PSZJ), M. Gray (FTI) regarding specific large claim reconciliation.	0.3	595.00	178.50
3	1/29/24	Lee, Isaac	Review draft of claim schedule.	0.3	1,120.00	336.00
3	1/30/24	Cazares, Trevor	Review and finalize claims analysis file before sending to external parties.	0.9	595.00	535.50
3	1/30/24	Rinaldi, Scott	Review final draft of the claims analysis and forward to FTI in advance of our meeting to discuss the same.	0.4	790.00	316.00
3	1/30/24	Lee, Isaac	Review revised drafts of claim schedule.	0.5	1,120.00	560.00
3	1/30/24	Rinaldi, Scott	Review the revised claims analysis and provide comments to T. Cazares (ACG)	0.7	790.00	553.00
3	1/30/24	Cazares, Trevor	Update claims analysis with comments from team and address questions.	2.0	595.00	1,190.00
3	1/31/24	Cazares, Trevor	Draft email to team to update them on large claim reconciliation and initial plan to reconcile this claim.	0.4	595.00	238.00
3	1/31/24	Rinaldi, Scott	Follow-up on the executed Ankura engagement letter with L. Robichaux (ACG) and R. MacIsaac (CEO).	0.3	790.00	237.00
3	1/31/24	Cazares, Trevor	Inspect POC support data for large claim. follow-up with M. Gray (FTI) regarding the quality of the data to confirm it is reconcilable.	0.8	595.00	476.00
3	1/31/24	Rinaldi, Scott	Review details of the Metropolitan claim and correspond with T. Cazares (ACG) regarding reconciliation details.	0.4	790.00	316.00
3	1/31/24	Lee, Isaac	Review emails regarding disputed claim, review disputed claim support materials.	0.2	1,120.00	224.00
<b>3 Subtotal</b>				<b>67.0</b>		<b>46,414.00</b>
4	1/9/24	Cazares, Trevor	Redact confidential information from bank statements, draft email to send redacted bank statements.	0.5	595.00	297.50
4	1/9/24	Cazares, Trevor	Review November monthly operating report and schedules for errors before submitting.	1.4	595.00	833.00
4	1/16/24	Cazares, Trevor	Participate on calls with CRO regarding November monthly operating report, bank and book cash balances.	0.2	595.00	119.00
4	1/16/24	Lee, Isaac	Participate on calls with T. Cazares (ACG) regarding November monthly operating report, bank and book cash balances.	0.2	1,120.00	224.00
4	1/16/24	Lee, Isaac	Review draft November monthly operating report.	0.3	1,120.00	336.00
4	1/16/24	Cazares, Trevor	Review November monthly operating report, update with comment from team, draft emails to send reviewed MOR to BCHF management and to UCC financial advisors.	0.5	595.00	297.50
<b>4 Subtotal</b>				<b>3.1</b>		<b>2,107.00</b>
5	1/2/24	Rinaldi, Scott	Participate on call with CRO regarding UST objection, winddown process.	0.4	790.00	316.00

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## EXHIBIT C

## BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
5	1/2/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding UST objection, winddown process	0.4	1,120.00	448.00
5	1/2/24	Lee, Isaac	Participate on call with C. Pease (ACG) regarding UST claim objection, draft November monthly operating report.	0.3	1,120.00	336.00
5	1/2/24	Pease, Charles	Participate on call with CRO (ACG) regarding UST claim objection, draft November monthly operating report.	0.3	895.00	268.50
5	1/2/24	Lee, Isaac	Participate on call with S. Maizel, R. Wicks (Dentons), J. LaMagna (HLB), R. MacIsaac (CEO) regarding litigation and bankruptcy case update.	0.7	1,120.00	784.00
5	1/2/24	Lee, Isaac	Review draft wind down work plan; review UST objection to plan confirmation.	0.2	1,120.00	224.00
5	1/3/24	Lee, Isaac	Prepare comments to draft wind down work plan.	0.2	1,120.00	224.00
5	1/4/24	Lee, Isaac	Review draft KCC engagement letter, wind down fee estimate regarding liquidating trust, disbursement agent.	0.3	1,120.00	336.00
5	1/5/24	Rinaldi, Scott	Participate on call with CRO, N. Ganti, C. Zucker (FTI) regarding liquidating trustees, trust process.	0.7	790.00	553.00
5	1/5/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG), N. Ganti, C. Zucker (FTI) regarding liquidating trustees, trust process.	0.7	1,120.00	784.00
5	1/8/24	Lee, Isaac	Review objection to Plan of Liquidation; draft email to R. Wicks (Dentons) regarding response to objection.	0.2	1,120.00	224.00
5	1/9/24	Cazares, Trevor	Participate on call with S. Maizel (Dentons), J. Kearny, J. LaMagna (HLB), R. MacIsaac (CEO), CRO regarding litigation and bankruptcy case update.	0.7	595.00	416.50
5	1/9/24	Lee, Isaac	Participate on call with S. Maizel (Dentons), J. Kearny, J. LaMagna (HLB), R. MacIsaac (CEO), T. Cazares (ACG) regarding litigation and bankruptcy case update.	0.7	1,120.00	784.00
5	1/10/24	Rinaldi, Scott	Participate on calls with CRO, Flagstar Bank representatives regarding interest bearing bank accounts for liquidating trust.	0.7	790.00	553.00
5	1/10/24	Lee, Isaac	Participate on calls with S. Rinaldi (ACG), Flagstar Bank representatives regarding interest bearing bank accounts for liquidating trust.	0.7	1,120.00	784.00
5	1/10/24	Rinaldi, Scott	Participate on calls with CRO, S. Maizel, T. Moyron (Dentons) regarding comments to plan objection settlement agreement.	0.5	790.00	395.00
5	1/10/24	Lee, Isaac	Participate on calls with S. Rinaldi (ACG), S. Maizel, T. Moyron (Dentons) regarding comments to plan objection settlement agreement.	0.5	1,120.00	560.00
5	1/10/24	Rinaldi, Scott	Participate on call with CRO regarding follow-up to stipulation call.	0.2	790.00	158.00
5	1/10/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding follow-up to stipulation call	0.2	1,120.00	224.00
5	1/10/24	Rinaldi, Scott	Correspond with representatives of Flagstar Bank regarding current interest rates on savings accounts and other investment options.	0.3	790.00	237.00
5	1/10/24	Lee, Isaac	Participate on call with R. Wicks (Dentons) regarding comments to draft confirmation brief; review cash forecast regarding comments.	0.4	1,120.00	448.00
5	1/10/24	Lee, Isaac	Participate on call with T. Moyron (Dentons), S. Golden (PSZJ), A. Mojdehi (Barnes Thornburg) regarding stipulation to plan objection.	0.3	1,120.00	336.00
5	1/11/24	Lee, Isaac	Participate on calls with C. Pease (ACG) regarding plan effective date reserves.	0.5	1,120.00	560.00
5	1/11/24	Pease, Charles	Participate on calls with CRO (ACG) regarding plan effective date reserves.	0.5	895.00	447.50
5	1/11/24	Lee, Isaac	Review draft confirmation hearing brief and CRO declaration.	0.9	1,120.00	1,008.00
5	1/12/24	Lee, Isaac	Correspond with T. Cazares (ACG) regarding update on claims schedule, liquidity forecast, effective date process.	0.1	1,120.00	112.00
5	1/16/24	Rinaldi, Scott	Correspond with N. Ganti and C. Zucker (FTI) regarding D&O insurance policy;	0.2	790.00	158.00
5	1/16/24	Lee, Isaac	Review draft confirmation order, prepare comments; participate on call with R. Wicks (Dentons) regarding comments to draft confirmation order, November monthly operating report filing; review tentative ruling on confirmation; review draft plan objection stipulation.	0.6	1,120.00	672.00
5	1/16/24	Rinaldi, Scott	Review revised draft of the master workplan and provide comments to T. Cazares (ACG).	0.8	790.00	632.00
5	1/16/24	Rinaldi, Scott	Review the draft confirmation order text.	0.4	790.00	316.00
5	1/17/24	Lee, Isaac	Prepare for confirmation hearing; attend confirmation hearing.	1.0	1,120.00	1,120.00
5	1/19/24	Lee, Isaac	Review D. Baldwin (DAP) email regarding contract assumption/rejection, research question, prepare response; review and respond to R. MacIsaac (CEO) email regarding post-effective date scope of services.	0.5	1,120.00	560.00
5	1/19/24	Lee, Isaac	Review draft revised confirmation order.	0.2	1,120.00	224.00
5	1/22/24	Cazares, Trevor	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), CRO, S. Rinaldi (ACG) regarding review of workplan for effective date of plan.	1.1	595.00	654.50
5	1/22/24	Rinaldi, Scott	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), CRO, T. Cazares (ACG) regarding review of workplan for effective date of plan.	1.1	790.00	869.00
5	1/22/24	Lee, Isaac	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), S. Rinaldi, T. Cazares (ACG) regarding review of workplan for effective date of plan.	1.1	1,120.00	1,232.00
5	1/23/24	Cazares, Trevor	Participate on call with S. Maizel, T. Moyron (Dentons), J. Kearney, J. LaMagna (HLB), CRO, R. MacIsaac (CEO) regarding litigation and bankruptcy case update.	0.7	595.00	416.50
5	1/23/24	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), J. Kearney, J. LaMagna (HLB), T. Cazares (ACG), R. MacIsaac (CEO) regarding litigation and bankruptcy case update.	0.7	1,120.00	784.00
5	1/25/24	Rinaldi, Scott	Participate on call with CRO regarding effective date planning.	0.3	790.00	237.00
5	1/25/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding effective date planning.	0.3	1,120.00	336.00
5	1/25/24	Lee, Isaac	Participate on call with J. LaMagna, J. Kearney (HLB) regarding litigation status, engagement with liquidating trust.	1.6	1,120.00	1,792.00
<b>5 Subtotal</b>				<b>22.2</b>		<b>21,523.50</b>
6	1/9/24	Lee, Isaac	Participate on call with N. Ganti (FTI) regarding plan objections.	0.1	1,120.00	112.00
6	1/11/24	Cazares, Trevor	Locate and compile W9s of allowed claimants.	2.9	595.00	1,725.50
<b>6 Subtotal</b>				<b>3.0</b>		<b>1,837.50</b>
7	1/8/24	Cazares, Trevor	Participate on call with T. Breitfeller, B. Stern (HEFF), CRO, S. Rinaldi (ACG) regarding insurance coverage post-effective date.	0.5	595.00	297.50
7	1/8/24	Rinaldi, Scott	Participate on call with T. Breitfeller, B. Stern (HEFF), CRO, T. Cazares (ACG) regarding insurance coverage post-effective date.	0.5	790.00	395.00
7	1/8/24	Lee, Isaac	Participate on call with T. Breitfeller, B. Stern (HEFF), S. Rinaldi, T. Cazares (ACG) regarding insurance coverage post-effective date.	0.5	1,120.00	560.00

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## EXHIBIT C

## BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
7	1/8/24	Cazares, Trevor	Correspond with parties at DAP to inquire about legacy BCHF NetSuite access and user permissions on existing accounts.	0.8	595.00	476.00
7	1/8/24	Cazares, Trevor	Create NetSuite custom reports to pull check listings, accounts receivable registers, and payables.	1.3	595.00	773.50
7	1/8/24	Cazares, Trevor	Respond to various Borrego related emails received in previous week.	0.3	595.00	178.50
7	1/8/24	Cazares, Trevor	Set up Net Suite permissions for various users, troubleshoot specific issues from users, correct issues by contacting support.	1.4	595.00	833.00
7	1/9/24	Cazares, Trevor	Correspond with parties at DAP and at Oracle to inquire about additional NetSuite licenses and the options for allowing access to all required users.	0.9	595.00	535.50
7	1/9/24	Cazares, Trevor	Inspect NetSuite licenses and draft email to parties at DAP regarding licensed users for NetSuite.	0.3	595.00	178.50
7	1/9/24	Cazares, Trevor	Participate on call with C. Pease (ACG) regarding various workstreams.	0.6	595.00	357.00
7	1/9/24	Pease, Charles	Participate on call with T. Cazares (ACG) regarding various workstreams.	0.6	895.00	537.00
7	1/10/24	Cazares, Trevor	Investigate NetSuite to update employee permissions for select user.	0.3	595.00	178.50
7	1/12/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG), tax advisor representatives regarding liquidating trust tax filings.	0.4	595.00	238.00
7	1/12/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG), tax advisor representatives regarding liquidating trust tax filings.	0.4	790.00	316.00
7	1/12/24	Lee, Isaac	Participate on call with T. Cazares, S. Rinaldi (ACG), tax advisor representatives regarding liquidating trust tax filings.	0.4	1,120.00	448.00
7	1/12/24	Rinaldi, Scott	Participate on call with CRO effective date process.	0.2	790.00	158.00
7	1/12/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) effective date process.	0.2	1,120.00	224.00
7	1/12/24	Cazares, Trevor	Begin to create trackers for bank signers, gather data from bank signers and online banking users.	1.1	595.00	654.50
7	1/12/24	Cazares, Trevor	Create list of items to be collected for setting up Trust. Inspect list of required documents, search for documents and data readily available.	0.9	595.00	535.50
7	1/12/24	Cazares, Trevor	Review fee structure and service agreement with claims agent for appropriate terms.	1.6	595.00	952.00
7	1/16/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding follow-up review of draft liquidating trust workplan.	1.1	595.00	654.50
7	1/16/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding follow-up review of draft liquidating trust workplan.	1.1	790.00	869.00
7	1/16/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding follow-up review of draft liquidating trust workplan.	1.1	1,120.00	1,232.00
7	1/16/24	Rinaldi, Scott	Participate on call with CRO, C. Pease, T. Cazares (ACG) regarding review of draft liquidating trust workplan.	0.5	790.00	395.00
7	1/16/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi, C. Pease (ACG) regarding review of draft liquidating trust workplan.	0.5	595.00	297.50
7	1/16/24	Pease, Charles	Participate on call with CRO, S. Rinaldi, T. Cazares (ACG) regarding review of draft liquidating trust workplan.	0.5	895.00	447.50
7	1/16/24	Lee, Isaac	Participate on call with S. Rinaldi, C. Pease, T. Cazares (ACG) regarding review of draft liquidating trust workplan.	0.5	1,120.00	560.00
7	1/16/24	Rinaldi, Scott	Participate on call with T. Breitfeller (HEFF), CRO, N. Ganti, C. Zucker (FTI) regarding insurance coverage post-effective date.	0.4	790.00	316.00
7	1/16/24	Lee, Isaac	Participate on call with T. Breitfeller (HEFF), S. Rinaldi (ACG), N. Ganti, C. Zucker (FTI) regarding insurance coverage post-effective date.	0.4	1,120.00	448.00
7	1/16/24	Cazares, Trevor	Collect cash balances from various dates. Investigate City National Online for access issues.	0.6	595.00	357.00
7	1/16/24	Cazares, Trevor	Review and approve M. Baay (former BCHF) time sheet.	0.3	595.00	178.50
7	1/17/24	Lee, Isaac	Participate on call with C. Pease (ACG) regarding 1099 filings, confirmation hearing update, effective date workplan.	0.7	1,120.00	784.00
7	1/17/24	Pease, Charles	Participate on call with CRO (ACG) regarding 1099 filings, confirmation hearing update, effective date workplan.	0.7	895.00	626.50
7	1/17/24	Cazares, Trevor	Create external work plan and begin to format.	1.3	595.00	773.50
7	1/18/24	Cazares, Trevor	Complete external work plan formatting and export to PDF.	0.9	595.00	535.50
7	1/18/24	Cazares, Trevor	Correspond with management regarding status of tax items.	0.3	595.00	178.50
7	1/18/24	Cazares, Trevor	Create Independent Contractor Agreement template to be used for labor hiring pertaining to the BCHF Liquidating Trust.	1.8	595.00	1,071.00
7	1/18/24	Cazares, Trevor	Gather Coachella sublease agreements prior to sending to DAP.	0.4	595.00	238.00
7	1/18/24	Lee, Isaac	Review and revise draft workplan to prepare for effective date.	0.6	1,120.00	672.00
7	1/18/24	Cazares, Trevor	Review requirements for RRF-1, investigate status of Borrego filing.	0.7	595.00	416.50
7	1/21/24	Lee, Isaac	Review draft Liquidating Trust workplan; draft email to Dentons regarding review of workplan.	0.2	1,120.00	224.00
7	1/22/24	Cazares, Trevor	Begin list of independent contractors used by the Debtor in tax year 2023.	1.3	595.00	773.50
7	1/22/24	Cazares, Trevor	Participate on call with NetSuite support regarding check printing and check register.	0.8	595.00	476.00
7	1/23/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG), R. MacIsaac (CEO) regarding independent contractor agreement, status on audit, 401(k) accounts.	0.7	595.00	416.50
7	1/23/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG), R. MacIsaac (CEO) regarding independent contractor agreement, status on audit, 401(k) accounts.	0.7	790.00	553.00
7	1/23/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG), R. MacIsaac (CEO) regarding independent contractor agreement, status on audit, 401(k) accounts.	0.7	1,120.00	784.00
7	1/23/24	Rinaldi, Scott	Participate on call with CRO regarding retention of litigation counsel for liquidating trust.	0.1	790.00	79.00
7	1/23/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding retention of litigation counsel for liquidating trust.	0.1	1,120.00	112.00
7	1/23/24	Cazares, Trevor	Create breakdown of wages for proposed contractors.	0.7	595.00	416.50
7	1/23/24	Lee, Isaac	Review draft engagement letter, W9 schedule, emails regarding establishing trust bank accounts.	0.3	1,120.00	336.00
7	1/23/24	Cazares, Trevor	Update tracker information for bank signers and users.	0.6	595.00	357.00
7	1/24/24	Cazares, Trevor	Correspond with M. Baay (former BCHF) regarding 1099 filing, research software used for filing, contact software to inquire about payment.	0.4	595.00	238.00
7	1/24/24	Cazares, Trevor	Correspond with parties regarding data needed to complete 1099 reporting.	0.2	595.00	119.00

## EXHIBIT C

## BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
7	1/25/24	Rinaldi, Scott	Participate on call with M. Salazar-Rosenbloom, R. DeGroot (KCC), CRO regarding engagement letter comments.	0.4	790.00	316.00
7	1/25/24	Lee, Isaac	Participate on call with M. Salazar-Rosenbloom, R. DeGroot (KCC), S. Rinaldi (ACG) regarding engagement letter comments.	0.4	1,120.00	448.00
7	1/25/24	Rinaldi, Scott	Participate on call with CRO regarding liquidating trust professionals retention.	0.3	790.00	237.00
7	1/25/24	Lee, Isaac	Participate on call with S. Rinaldi (ACG) regarding liquidating trust professionals retention.	0.3	1,120.00	336.00
7	1/26/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding effective date planning, status on professionals retention agreements, liquidating trust agreement, flow of funds.	1.1	595.00	654.50
7	1/26/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding effective date planning, status on professionals retention agreements, liquidating trust agreement, flow of funds.	1.1	790.00	869.00
7	1/26/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding effective date planning, status on professionals retention agreements, liquidating trust agreement, flow of funds.	1.1	1,120.00	1,232.00
7	1/26/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG), R. MacIsaac (CEO), R. Martinez, J. Toledo, R. Prince, E. Stilwell (Vasquez) regarding 22-23 audits, 990 tax filings, retention by liquidating trust.	0.8	595.00	476.00
7	1/26/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG), R. MacIsaac (CEO), R. Martinez, J. Toledo, R. Prince, E. Stilwell (Vasquez) regarding 22-23 audits, 990 tax filings, retention by liquidating trust.	0.8	790.00	632.00
7	1/26/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG), R. MacIsaac (CEO), R. Martinez, J. Toledo, R. Prince, E. Stilwell (Vasquez) regarding 22-23 audits, 990 tax filings, retention by liquidating trust.	0.8	1,120.00	896.00
7	1/26/24	Rinaldi, Scott	Participate on call with M. Salazar-Rosenbloom, R. DeGroot (KCC), CRO regarding claims distributions.	0.5	790.00	395.00
7	1/26/24	Lee, Isaac	Participate on call with M. Salazar-Rosenbloom, R. DeGroot (KCC), S. Rinaldi (ACG) regarding claims distributions.	0.5	1,120.00	560.00
7	1/26/24	Rinaldi, Scott	Review claims analysis prepared by T. Cazares (ACG) with focus on allowed claims in anticipation of initial distribution.	1.1	790.00	869.00
7	1/27/24	Rinaldi, Scott	Continue review of claims analysis prepared by T. Cazares (ACG) with focus on allowed claims in anticipation of initial distribution.	0.5	790.00	395.00
7	1/27/24	Rinaldi, Scott	Summarize suggested changes and modifications to the claims analysis and correspond with T. Cazares (ACG) regarding the same.	0.4	790.00	316.00
7	1/28/24	Rinaldi, Scott	Correspond with CRO regarding professionals retention.	0.2	790.00	158.00
7	1/28/24	Rinaldi, Scott	Finalize Ankura engagement letter for the post-effective date period and circulate to R. MacIsaac (CEO) for review and comment.	0.2	790.00	158.00
7	1/28/24	Rinaldi, Scott	Finalize the Ankura post-effective date engagement letter and correspond with CRO regarding the same, forward to R. MacIsaac (CEO) for execution.	0.3	790.00	237.00
7	1/28/24	Rinaldi, Scott	Follow-up with Ankura team regarding various open items and tasks.	0.2	790.00	158.00
7	1/28/24	Rinaldi, Scott	Review correspondence and follow-up with T. Moyron (Dentons) regarding the final LTA.	0.2	790.00	158.00
7	1/29/24	Cazares, Trevor	Participate on conference call with S. Rinaldi (ACG) to discuss current status of case, plans for post-effective date workstreams and related matters.	0.5	595.00	297.50
7	1/29/24	Rinaldi, Scott	Participate on conference call with T. Cazares (ACG) to discuss current status of case, plans for post-effective date workstreams and related matters.	0.5	790.00	395.00
7	1/29/24	Cazares, Trevor	Collect W9s and tax information from three vendors. Call vendors' accounting departments to collect data.	1.2	595.00	714.00
7	1/29/24	Cazares, Trevor	Review 1099 filing template from M. Baay (former BCHF) for completeness and accuracy.	1.3	595.00	773.50
7	1/29/24	Lee, Isaac	Review FY22-23 PPS reconciliation report.	0.2	1,120.00	224.00
7	1/29/24	Cazares, Trevor	Review M. Baay (former BCHF) time sheet and approve for payment.	0.2	595.00	119.00
7	1/29/24	Rinaldi, Scott	Revise the LTA per comments from FTI and forward to R. MacIsaac (CEO) for execution.	0.3	790.00	237.00
7	1/30/24	Cazares, Trevor	Continue and finalize bank signers / trustees information list. Find information from past emails and forms to populate tracker.	1.4	595.00	833.00
7	1/30/24	Rinaldi, Scott	Correspond with J. Walker (ACG) regarding Tax ID for the liquidating trust.	0.2	790.00	158.00
7	1/30/24	Rinaldi, Scott	Correspond with representatives of Flagstar Bank regarding establishment of the accounts need for the liquidating trust.	0.5	790.00	395.00
7	1/30/24	Cazares, Trevor	Finalize 1099 filing template and send to team management for review.	1.0	595.00	595.00
7	1/30/24	Lee, Isaac	Review draft of 1099 filing submission, liquidating trust new bank account materials.	0.4	1,120.00	448.00
7	1/30/24	Cazares, Trevor	Update tracker to include additional information from bank signers and users to allow online access to Flagstar. Reach out to signers to request this information.	0.6	595.00	357.00
7	1/30/24	Cazares, Trevor	Upload various files to Flagstar Bank portal to open accounts.	1.1	595.00	654.50
7	1/31/24	Cazares, Trevor	Collaborate with E. Rodriguez to set up new accounts at Flagstar bank for to hold the Liquidating Trust's cash.	1.0	595.00	595.00
7	1/31/24	Cazares, Trevor	Collect additional signer data and track it in internal tracker.	0.7	595.00	416.50
7	1/31/24	Cazares, Trevor	Create account and upload 1099 template to E-File Magic. Submit payment and submit template for filing.	0.8	595.00	476.00
7	1/31/24	Cazares, Trevor	Investigate existing BCHF insurance policy to ensure it covers Trust. Review agreement and follow-up with broker to confirm.	1.2	595.00	714.00
7	1/31/24	Lee, Isaac	Review draft flow of funds schedule, SS-4 and EIN information for Liquidating Trust, emails regarding 2022 audit, 9/23 accountant engagement letter for 2023 audit; prepare comments to letter.	0.8	1,120.00	896.00
7	1/31/24	Cazares, Trevor	Socialize signed Liquidating Trust agreement to relevant parties via email.	0.2	595.00	119.00
7	1/31/24	Rinaldi, Scott	Tend to various case administrative matters preparing for the effective date.	0.5	790.00	395.00
<b>7 Subtotal</b>				<b>60.2</b>		<b>44,073.50</b>
8	1/8/24	Cazares, Trevor	Participate on call with M. Baay (former BCHF) regarding NetSuite check.	0.2	595.00	119.00
8	1/9/24	Cazares, Trevor	Inspect outstanding AP accounts to determine if all accounts are appropriately accounted for.	1.2	595.00	714.00
8	1/9/24	Cazares, Trevor	Prepare list of professionals to be paid pursuant to approved fees and expenses.	1.3	595.00	773.50

## EXHIBIT C

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
8	1/10/24	Cazares, Trevor	Participate on call with CRO regarding revisions to liquidity model and forecast, wind down budget.	0.4	595.00	238.00
8	1/10/24	Lee, Isaac	Participate on call with T. Cazares (ACG) regarding revisions to liquidity model and forecast, wind down budget.	0.4	1,120.00	448.00
8	1/10/24	Cazares, Trevor	Participate on calls with M. Baay (former BCHF) regarding AP payments.	0.2	595.00	119.00
8	1/10/24	Lee, Isaac	Review draft 2021 tax filings, draft financial audit.	0.4	1,120.00	448.00
8	1/12/24	Cazares, Trevor	Correspond with G. Kahuhou (City National Bank) regarding a wire request sent out. Request federal ID number for wire.	0.3	595.00	178.50
8	1/17/24	Lee, Isaac	Correspond with T. Cazares (ACG) regarding UST fees payment, financial audits.	0.1	1,120.00	112.00
8	1/19/24	Cazares, Trevor	Update liquidity forecast with updated assumptions regarding board fees.	0.9	595.00	535.50
8	1/19/24	Cazares, Trevor	Update liquidity model with several weeks of actuals.	2.7	595.00	1,606.50
8	1/19/24	Cazares, Trevor	Update model with reconciliations to wind-down, update with new assumptions regarding timing of various receipts and disbursements to correspond with expected business activity.	3.6	595.00	2,142.00
8	1/22/24	Cazares, Trevor	Create custom NetSuite searches for use in updating liquidity model.	0.3	595.00	178.50
8	1/22/24	Cazares, Trevor	Investigate invoice status and draft email to Borrego AP to pay invoice.	0.3	595.00	178.50
8	1/22/24	Cazares, Trevor	Update liquidity model with E-Deposit actuals from prior weeks. Investigate variances in amounts in E-Deposits.	1.3	595.00	773.50
8	1/25/24	Cazares, Trevor	Update liquidity model by adjusting date assumptions and extending forecast to adjust for time variances.	2.8	595.00	1,666.00
8	1/30/24	Cazares, Trevor	Find and review FY23 trial balance and provide to auditors. Update for various items not properly recorded.	1.3	595.00	773.50
8	1/31/24	Cazares, Trevor	Prepare Effective Date Flow of Funds file to prepare for initial distributions. Discuss file with team via email.	1.3	595.00	773.50
<b>8 Subtotal</b>				<b>19.0</b>		<b>11,777.50</b>
9	1/11/24	Lee, Isaac	Participate on call with R. MacIsaac (CEO) regarding board meeting agenda; review emails regarding board meeting, board materials.	0.2	1,120.00	224.00
9	1/16/24	Lee, Isaac	Review board materials, participate on board call.	2.4	1,120.00	2,688.00
<b>9 Subtotal</b>				<b>2.6</b>		<b>2,912.00</b>
10	1/17/24	Hull, Sarah	Develop DHHS CR needs file with summary communication.	3.6	555.00	1,998.00
10	1/18/24	Hull, Sarah	Participate on call with S. Maizel, T. Moyron (Dentons), CRO, S. Rinaldi, T. Cazares (ACG) regarding cost reports and response to HHS regarding claim.	0.5	555.00	277.50
10	1/18/24	Hull, Sarah	Review prospective payment system supporting materials for completion of FY23 Medi-cal reconciliation reports; Research/pull instructions for completion of the reconciliations.	0.8	555.00	444.00
10	1/18/24	Hull, Sarah	Revise and redistribute communication regarding DHHS CR needs.	0.3	555.00	166.50
10	1/18/24	Hull, Sarah	Update and review the DHHS cost report needs file with response and redistribute.	1.0	555.00	555.00
10	1/22/24	Hull, Sarah	Create instructions for completion of Medi-cal form 3097 and draft questions for additional needs.	1.2	555.00	666.00
10	1/24/24	Hull, Sarah	Participate on call with NGS regarding FY21 and FY22 cost report desk reviews.	0.2	555.00	111.00
10	1/29/24	Hull, Sarah	Participate in working session with D. Baldwin (DAP) regarding access to Borrego files for cost reporting and UDS activities.	0.5	555.00	277.50
10	1/30/24	Hull, Sarah	Review, modify, and send Vaccine support file to NGS for the FY21 cost report desk audit; review FY22 State detail report and reconcile to submitted form for PPS reconciliations.	1.0	555.00	555.00
10	1/31/24	Hull, Sarah	Review Cost report payroll need and prepare communication.	0.3	555.00	166.50
<b>10 Subtotal</b>				<b>9.4</b>		<b>5,217.00</b>
<b>Grand Total</b>				<b>205.1</b>		<b>\$ 148,772.50</b>

**Exhibit D**

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DENTONS US LLP  
601 SOUTH FIGUEROA STREET, SUITE 2500  
LOS ANGELES, CALIFORNIA 90017-5704  
213 623 9300



**EXHIBIT D**

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)**

**SUMMARY OF EXPENSES**

**FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024**

<b>Expense Type</b>	<b>Amount</b>
Meals	24.35
Transportation	208.19
Other	-
<b>Grand Total</b>	<b>\$ 232.54</b>

**Exhibit E**

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DENTONS US LLP  
601 SOUTH FIGUEROA STREET, SUITE 2500  
LOS ANGELES, CALIFORNIA 90017-5704  
213 623 9300

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)**  
**COMPLETE ACCOUNTING OF EXPENSES INCLUDING ITEMIZED**  
**RECORDS BY PROFESSIONAL BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2024 TO JANUARY 31, 2024**

<b>Category</b>	<b>Name</b>	<b>Date</b>	<b>Expense Detail</b>	<b>Amount</b>
Meals	Lee, Isaac	1/17/2024	Travel lunch for confirmation hearing.	24.35
<b>Meals Total</b>				<b>24.35</b>
Transportation	Lee, Isaac	1/16/2024	Uber to Hertz rental to pick up rental car.	8.98
Transportation	Lee, Isaac	1/17/2024	Parking for confirmation hearing.	21.00
Transportation	Lee, Isaac	1/17/2024	Fuel for rental car.	41.60
Transportation	Lee, Isaac	1/17/2024	Hertz rental car for travel to San Diego for confirmation hearing.	108.49
Transportation	Lee, Isaac	1/17/2024	Uber from Hertz rental to home.	8.95
Transportation	Lee, Isaac	1/26/2024	Tolls for rental car.	19.17
<b>Transportation Total</b>				<b>208.19</b>
<b>Grand Total</b>				<b>\$ 232.54</b>