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Debtor In Possession

8
9 UNITED STATES BANKRUPTCY COURT
10 SOUTHERN DISTRICT OF CALIFORNIA

11
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 FEBRUARY 1, 2024,
THROUGH FEBRUARY 14, 2024**

Judge: Hon. Laura S. Taylor

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19 Borrego Community Health Foundation (the “Debtor”), the former debtor and
20 debtor in possession in the above-captioned chapter 11 bankruptcy case (the “Case”),
21 hereby files this Compensation and Staffing Report (the “Report”) for services
22 performed by Ankura Consulting Group, LLC (“Ankura”) from February 1, 2024,
23 through February 14, 2024 (the “Billing Period”). In support of this Report, the Debtor
24 respectfully states as follows:

25 On October 12, 2022, the Debtor filed the *Application to Employ Ankura*
26 *Consulting Group, LLC to (I) Provide the Debtor a Chief Restructuring Officer and*
27 *Certain Other Personnel; and (II) Designating Isaac Lee as Chief Restructuring*
28 *Officer for the Debtor* (the “Retention Application”). [Docket No. 87] On

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1 November 16, 2022, the Court entered the *Order on Application to Employ Ankura*
2 *Consulting Group, LLC and Designate Isaac Lee as Chief Restructuring Officer*,
3 which granted the Retention Application (the “Retention Order”) [Docket No. 176].

4 The Retention Application, as approved by the Retention Order, provides that
5 Ankura shall be retained under § 363 of the Bankruptcy Code¹ and will file a Report
6 monthly reflecting the Ankura professionals who worked on the engagement for the
7 previous month and compensation earned and expenses incurred on a monthly basis
8 including (i) detailed time entry records identifying activities or issues that individual
9 addressed on a daily basis, grouped to the nearest one-tenth (0.1) of an hour for each
10 activity category each day, and (ii) detailed expenses records. Retention Application,
11 at ¶ 16.

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

16 Attached as Exhibits A-E hereto are the summary charts and other items
17 required. As reflected in Exhibits A-E, Ankura incurred \$83,145.60 in fees in
18 connection with the service provided in accordance with the Retention Application
19 and \$536.15 in expenses during Billing Period.

21 Dated: March 26, 2024

DENTONS US LLP
Samuel R. Maizel
Tania M. Moyron

23 By: /s/ Tania M. Moyron
24 TANIA M. MOYRON

25 Attorneys for the Chapter 11 Debtor and
26 Debtor In Possession

27 ¹ 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.

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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 FEBRUARY 1, 2024 TO FEBRUARY 14, 2024

Professional	Position	Rate	Hours	Fees
Lee, Isaac	Managing Director	1,120.00	19.4	\$ 21,728.00
Rinaldi, Scott	Managing Director	790.00	23.5	18,565.00
Hull, Sarah	Managing Director	555.00	7.6	4,218.00
Pease, Charles	Senior Director	895.00	2.1	1,879.50
Cazares, Trevor	Senior Associate	595.00	67.5	40,162.50
Gupta, Surbhi	Senior Associate	400.00	13.7	5,480.00
Petruolo, Michelle	Paraprofessional	390.00	0.9	351.00
Subtotal			134.7	\$92,384.00
Less: 10% Fee Accommodation				(9,238.40)
Grand Total			134.7	\$83,145.60

EXHIBIT B

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)
 SUMMARY OF COMPENSATION EARNED BY CATEGORY
 FOR THE PERIOD FEBRUARY 1, 2024 TO FEBRUARY 14, 2024**

Code	Time Category	Hours	Fees
1	Asset Analysis and Disposition	-	\$ -
2	Case Administration	0.9	351.00
3	Claims Analysis and Administration	56.0	39,668.00
4	Case-Related Reporting and Compliance	-	-
5	Court Hearings - Filings, Preparation and Participation	0.3	336.00
6	Creditor and Vendor Matters	-	-
7	Interim Management - Business Operations	51.2	39,356.00
8	Interim Management - Financial Management and Liquidity	18.7	8,455.00
9	Board Meetings - Preparation and Participation	-	-
10	Revenue Cycle and Finance Dept. Support	7.6	4,218.00
Subtotal		134.7	\$ 92,384.00
Grand Total		134.7	\$ 92,384.00

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EXHIBIT CBORREGO 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 FEBRUARY 1, 2024 TO FEBRUARY 14, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
2	2/5/24	Petruolo, Michelle	Create January staffing report including latest time report.	0.3	390.00	117.00
2	2/5/24	Petruolo, Michelle	Prepare January staffing report exhibits D and E for expenses provided by Ankura team.	0.2	390.00	78.00
2	2/9/24	Petruolo, Michelle	Update January staffing report for time detail provided by Ankura team.	0.4	390.00	156.00
2 Subtotal				0.9		351.00
3	2/1/24	Cazares, Trevor	Inspect large claim to prepare for discussion with team. Prepare notes regarding the dataset and information surrounding this claim to report to team.	2.1	595.00	1,249.50
3	2/1/24	Cazares, Trevor	Update Flow of Funds with updated information regarding BCHF Liquidating Trust accounts, update formatting.	0.6	595.00	357.00
3	2/1/24	Rinaldi, Scott	Review analysis of the Metropolitan claim to prepare for conference call with CRO and T. Cazares (ACG) to discuss the same.	0.2	790.00	158.00
3	2/2/24	Cazares, Trevor	Participate on call with N. Ganti, M. Gray (FTI), CRO, S. Rinaldi (ACG) regarding review of draft claims schedule.	1.0	595.00	595.00
3	2/2/24	Rinaldi, Scott	Participate on call with N. Ganti, M. Gray (FTI), CRO, T. Cazares (ACG) regarding review of draft claims schedule.	1.0	790.00	790.00
3	2/2/24	Lee, Isaac	Participate on call with N. Ganti, M. Gray (FTI), S. Rinaldi, T. Cazares (ACG) regarding review of draft claims schedule (partial attendance).	0.4	1,120.00	448.00
3	2/2/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding follow-up on claims schedule and effective date process.	0.1	595.00	59.50
3	2/2/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding follow-up on claims schedule and effective date process.	0.1	790.00	79.00
3	2/2/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding follow-up on claims schedule and effective date process.	0.1	1,120.00	112.00
3	2/2/24	Cazares, Trevor	Review claims analysis before call with UCC advisors.	0.7	595.00	416.50
3	2/2/24	Rinaldi, Scott	Multiple emails and other correspondence with representatives of Flagstar Bank regarding the set-up of bank accounts for the BCHF Trust.	0.5	790.00	395.00
3	2/2/24	Rinaldi, Scott	Prepare for conference call with FTI regarding allowed claims and distribution.	0.4	790.00	316.00
3	2/2/24	Rinaldi, Scott	Prepare for conference call to review draft allowed claims listing with representative of FTI.	0.3	790.00	237.00
3	2/2/24	Rinaldi, Scott	Research prior draft distribution letter, forward to representatives of FTI and request that final version be developed.	0.3	790.00	237.00
3	2/2/24	Rinaldi, Scott	Correspond with Dentons regarding the timing of the effective date of the Plan and other related matters.	0.2	790.00	158.00
3	2/2/24	Lee, Isaac	Review draft sample distribution letter for payment of allowed claims.	0.2	1,120.00	224.00
3	2/2/24	Rinaldi, Scott	Review analysis of the Metropolitan claim and prepare for conference call with CRO, T. Cazares (ACG) to discuss the same.	0.2	790.00	158.00
3	2/2/24	Rinaldi, Scott	Review effective date funding and correspond with T. Cazares (ACG) regarding the required wire transfer and amounts.	0.1	790.00	79.00
3	2/5/24	Cazares, Trevor	Update claims for distribution list with updated information.	2.2	595.00	1,309.00
3	2/5/24	Cazares, Trevor	Prepare list of allowed claims ready for distribution and list of claimants with missing W9s.	0.8	595.00	476.00
3	2/5/24	Cazares, Trevor	Begin and complete reconciliation for claimant with nearly 50 dental claims.	0.6	595.00	357.00
3	2/5/24	Cazares, Trevor	Prepare reconciliation sheet for claimant with nearly 50 dental claims.	0.6	595.00	357.00
3	2/5/24	Cazares, Trevor	Update claims for distribution list with further updated information.	0.6	595.00	357.00
3	2/5/24	Rinaldi, Scott	Revise comments from Dentons to KCC draft engagement letter and finalize all comments.	0.5	790.00	395.00
3	2/5/24	Cazares, Trevor	Gather or request unredacted POCs for reconciliation.	0.4	595.00	238.00
3	2/5/24	Rinaldi, Scott	Review the master claims analysis.	0.4	790.00	316.00
3	2/5/24	Rinaldi, Scott	Prepare correspondence to KCC regarding draft engagement letter, first distribution and collection of W9 Forms from creditors.	0.3	790.00	237.00
3	2/5/24	Rinaldi, Scott	Review case correspondence related to claims, KCC engagement letter and other matters.	0.3	790.00	237.00
3	2/5/24	Lee, Isaac	Review drafts of distribution letter; review draft allow claims payment schedule.	0.3	1,120.00	336.00
3	2/5/24	Rinaldi, Scott	Finalize comments and suggested revisions to KCC draft engagement letter and forward to general counsel for review and comment.	0.2	790.00	158.00
3	2/5/24	Rinaldi, Scott	Review master workplan in advance of case status call with CRO and T. Cazares (ACG).	0.2	790.00	158.00
3	2/5/24	Rinaldi, Scott	Correspond with CRO regarding the KCC draft engagement letter.	0.1	790.00	79.00
3	2/5/24	Rinaldi, Scott	Participate on call with representative of Flagstar Bank regarding trust bank accounts, final set-up, authorities, and related matters.	0.1	790.00	79.00
3	2/7/24	Cazares, Trevor	Begin reconciliation of large claim, consisting of over 10,000 encounters per month, by creating worksheet to select samples of population. Begin reconciliation of selected samples to extrapolate to the population.	3.2	595.00	1,904.00
3	2/8/24	Rinaldi, Scott	Participate on conference call with T. Cazares (ACG) and representatives of Citibank regarding set-up of bank accounts for the BCHF Trust.	0.5	790.00	395.00
3	2/8/24	Cazares, Trevor	Participate on conference call with S. Rinaldi (ACG) and representatives of Citibank regarding set-up of bank accounts for the BCHF Trust.	0.5	595.00	297.50
3	2/8/24	Lee, Isaac	Participate on call with T. Cazares (ACG) regarding claims reconciliation process.	0.1	1,120.00	112.00
3	2/8/24	Cazares, Trevor	Participate on call with CRO regarding claims reconciliation process.	0.1	595.00	59.50
3	2/8/24	Cazares, Trevor	Complete reconciliation of 10,000 encounter claim sample set.	2.9	595.00	1,725.50
3	2/8/24	Cazares, Trevor	Prepare summary of reconciliation and send to team for review.	1.8	595.00	1,071.00
3	2/8/24	Cazares, Trevor	Update Claims Ready for Distribution file and W9s Needed file and send to team.	0.7	595.00	416.50
3	2/8/24	Rinaldi, Scott	Review list of draft list of allowed GUC claims and provide comments and questions regarding the same.	0.6	790.00	474.00
3	2/8/24	Rinaldi, Scott	Finalize the aggregate comments to the draft KCC engagement letter, and correspond with M. Salazar (KCC).	0.5	790.00	395.00

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 FEBRUARY 1, 2024 TO FEBRUARY 14, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
3	2/8/24	Rinaldi, Scott	Review list of required W9 forms and provide comments to T. Cazares (ACG) and questions regarding the same.	0.5	790.00	395.00
3	2/8/24	Lee, Isaac	Review revised allowed claims, W9 schedules.	0.3	1,120.00	336.00
3	2/8/24	Rinaldi, Scott	Review comments from Dentons to draft independent contractor agreement and respond to T. Moyron (Dentons) regarding the same.	0.3	790.00	237.00
3	2/8/24	Cazares, Trevor	Update W9 list with comments from team.	0.3	595.00	178.50
3	2/9/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding claims reconciliation findings in large claim.	1.0	595.00	595.00
3	2/9/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding claims reconciliation findings in large claim.	1.0	790.00	790.00
3	2/9/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding claims reconciliation findings in large claim (partial attendance).	0.5	1,120.00	560.00
3	2/9/24	Lee, Isaac	Participate on calls with S. Rinaldi, T. Cazares (ACG), representatives of KCC and M. Gray (FTI) to discuss allowed claims, distribution and W9 collection and 1099 reporting.	0.5	1,120.00	560.00
3	2/9/24	Cazares, Trevor	Participate on calls with CRO, S. Rinaldi (ACG), representatives of KCC and M. Gray (FTI) to discuss allowed claims, distribution and W9 collection and 1099 reporting.	0.5	595.00	297.50
3	2/9/24	Rinaldi, Scott	Participate on calls with CRO, T. Cazares (ACG), representatives of KCC and M. Gray (FTI) to discuss allowed claims, distribution and W9 collection and 1099 reporting.	0.5	790.00	395.00
3	2/9/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding disputed claim analysis.	0.5	790.00	395.00
3	2/9/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding disputed claim analysis.	0.5	1,120.00	560.00
3	2/9/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding disputed claim analysis.	0.5	595.00	297.50
3	2/9/24	Cazares, Trevor	Review agreement attached to POC and highlight and note pertinent information.	1.6	595.00	952.00
3	2/9/24	Cazares, Trevor	Inspect findings from agreement and forward to team.	0.6	595.00	357.00
3	2/9/24	Lee, Isaac	Review disputed claim emails and draft response; review disputed claim analysis cost estimate.	0.2	1,120.00	224.00
3	2/9/24	Rinaldi, Scott	Correspond with Ankura Trust Company regarding investment account.	0.1	790.00	79.00
3	2/9/24	Rinaldi, Scott	Correspond with Citibank regarding bank accounts for the Trust.	0.1	790.00	79.00
3	2/11/24	Rinaldi, Scott	Correspond with Citibank regarding bank accounts for the BCHF Trust and execute management services letter.	0.5	790.00	395.00
3	2/12/24	Cazares, Trevor	Participate on call with C. Pease (ACG) regarding claims reconciliations and other workstreams.	0.2	595.00	119.00
3	2/12/24	Pease, Charles	Participate on call with T. Cazares (ACG) regarding claims reconciliations and other workstreams.	0.2	895.00	179.00
3	2/12/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG), M. Gray (FTI), R. DeGroot, M. Salazar-Rosenbloom, S. Reitzel, A. Nguyen, J. Morrow (KCC) regarding claims distribution, W9 gathering, KCC engagement letter.	0.4	790.00	316.00
3	2/12/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG), M. Gray (FTI), R. DeGroot, M. Salazar-Rosenbloom, S. Reitzel, A. Nguyen, J. Morrow (KCC) regarding claims distribution, W9 gathering, KCC engagement letter.	0.4	1,120.00	448.00
3	2/12/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG), M. Gray (FTI), R. DeGroot, M. Salazar-Rosenbloom, S. Reitzel, A. Nguyen, J. Morrow (KCC) regarding claims distribution, W9 gathering, KCC engagement letter.	0.4	595.00	238.00
3	2/12/24	Rinaldi, Scott	Participate on call with J. Pomerantz (PSZJ), CRO regarding comments to creditor distribution letter.	0.2	790.00	158.00
3	2/12/24	Lee, Isaac	Participate on call with J. Pomerantz (PSZJ), S. Rinaldi (ACG) regarding comments to creditor distribution letter.	0.2	1,120.00	224.00
3	2/12/24	Cazares, Trevor	Participate on call with C. Pease (ACG), M. Gray (FTI) regarding specific claim.	0.1	595.00	59.50
3	2/12/24	Pease, Charles	Participate on call with T. Cazares (ACG), M. Gray (FTI) regarding specific claim.	0.1	895.00	89.50
3	2/12/24	Lee, Isaac	Participate on call with C. Pease (ACG) regarding disputed claim analysis.	0.3	1,120.00	336.00
3	2/12/24	Pease, Charles	Participate on call with CRO regarding disputed claim analysis.	0.3	895.00	268.50
3	2/12/24	Cazares, Trevor	Correspond with D. Baldwin (DAP, former BCHF) regarding BCHF access to contract provider EHR system to understand process for recording contract medical claims.	0.7	595.00	416.50
3	2/12/24	Cazares, Trevor	Prepare list of claimants whose W9s are already available.	0.3	595.00	178.50
3	2/12/24	Rinaldi, Scott	Correspond with J. Pomerantz (PSZJ), CRO regarding comments to creditor distribution letter.	0.2	790.00	158.00
3	2/12/24	Lee, Isaac	Review draft creditor distribution letter, comments to letter.	0.2	1,120.00	224.00
3	2/13/24	Lee, Isaac	Participate on call with T. Cazares (ACG) regarding disputed claim analysis, disputed claim agreement, payment information for litigation settlement.	0.5	1,120.00	560.00
3	2/13/24	Cazares, Trevor	Participate on call with CRO regarding disputed claim analysis, disputed claim agreement, payment information for litigation settlement.	0.5	595.00	297.50
3	2/13/24	Cazares, Trevor	Analyze disputed claim contract agreement for specific terms relating to payment remittance. Note and review findings for appropriate payment.	1.2	595.00	714.00
3	2/13/24	Cazares, Trevor	Investigate findings with prior employees for clarification regarding claimant bank information and transaction history.	0.6	595.00	357.00
3	2/13/24	Cazares, Trevor	Prepare reconciliation worksheet for claim with 85 medical encounters.	1.1	595.00	654.50
3	2/13/24	Lee, Isaac	Review revised drafts of claims schedules, W9 solicitation request letters.	0.6	1,120.00	672.00
3	2/13/24	Cazares, Trevor	Review and update Claims Ready for Distribution file with KCC's notes.	0.2	595.00	119.00
3	2/14/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding review of claims schedules; independent contractor agreement comments, disputed claim analysis.	0.9	790.00	711.00
3	2/14/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding review of claims schedules; independent contractor agreement comments, disputed claim analysis.	0.9	1,120.00	1,008.00

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FOR THE PERIOD FEBRUARY 1, 2024 TO FEBRUARY 14, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
3	2/14/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding review of claims schedules; independent contractor agreement comments, disputed claim analysis (partial attendance).	0.7	595.00	416.50
3	2/14/24	Cazares, Trevor	Update Claims Ready for Distribution file with team's notes regarding formatting and status of claims.	1.6	595.00	952.00
3	2/14/24	Cazares, Trevor	Update Claims Ready for Distribution file with notes to answer questions from KCC regarding various claims. Clarify points with KCC on various claims ready for distribution.	1.5	595.00	892.50
3	2/14/24	Cazares, Trevor	Review and update W9s needed file with team's notes.	1.6	595.00	952.00
3	2/14/24	Rinaldi, Scott	Review the draft W9 and allowed GUC analyses and provide comments to T. Cazares (ACG) regarding revisions and next steps.	0.9	790.00	711.00
3	2/14/24	Cazares, Trevor	Investigate late filed claim to understand basis of claim.	0.5	595.00	297.50
3	2/14/24	Rinaldi, Scott	Correspond with CRO and T. Cazares (ACG) regarding board of director compensation and payments.	0.2	790.00	158.00
3	2/14/24	Rinaldi, Scott	Follow-up on the status of the KCC draft engagement letter and next steps.	0.2	790.00	158.00
3	2/14/24	Rinaldi, Scott	Provide email update on status of significant tasks to the Co-Trustee.	0.2	790.00	158.00
3	2/14/24	Lee, Isaac	Review revised draft claim schedule, missing W9 claimant schedule.	0.2	1,120.00	224.00
3	2/14/24	Rinaldi, Scott	Review the revised IC agreement template and correspond with T. Cazares (ACG) regarding same.	0.2	790.00	158.00
3	2/14/24	Rinaldi, Scott	Review updated and revised distribution letter draft and correspond with FTI regarding the same.	0.2	790.00	158.00
3	2/14/24	Rinaldi, Scott	Correspond with Dentons regarding effective date notice.	0.1	790.00	79.00
3	2/14/24	Rinaldi, Scott	Correspond with M. Salazar (KCC) regarding acceptance of the KCC engagement letter by the BCHF Trust.	0.1	790.00	79.00
3	2/14/24	Rinaldi, Scott	Forward data and information related to the W9s and allowed GUC received from KCC to the Co-Trustee.	0.1	790.00	79.00
3 Subtotal				56.0		39,668.00
5	2/2/24	Lee, Isaac	Review draft litigation settlement agreement. Draft email to Dentons regarding next steps.	0.3	1,120.00	336.00
5 Subtotal				0.3		336.00
7	2/1/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding disputed claim analysis, liquidating trust bank accounts, effective date workstreams.	1.0	595.00	595.00
7	2/1/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding disputed claim analysis, liquidating trust bank accounts, effective date workstreams.	1.0	790.00	790.00
7	2/1/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding disputed claim analysis, liquidating trust bank accounts, effective date workstreams.	1.0	1,120.00	1,120.00
7	2/1/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) to discuss the Metropolitan claim, approach to reconciliation and next steps.	0.5	790.00	395.00
7	2/1/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) to discuss the Metropolitan claim, approach to reconciliation and next steps.	0.5	1,120.00	560.00
7	2/1/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) to discuss the Metropolitan claim, approach to reconciliation and next steps.	0.5	595.00	297.50
7	2/1/24	Cazares, Trevor	Collect remaining Flagstar Bank signer information and upload to Flagstar Bank portal.	1.5	595.00	892.50
7	2/1/24	Cazares, Trevor	Correspond with E. Rodriguez regarding Flagstar Bank account setup. Forward data and information to E. Rodriguez for reference in account setup procedures.	0.9	595.00	535.50
7	2/1/24	Rinaldi, Scott	Correspond with T. Cazares (ACG) and representatives of Flagstar Bank regarding opening of accounts.	0.5	790.00	395.00
7	2/1/24	Lee, Isaac	Participate on call with R. MacIsaac (CEO) regarding access to data, HRSA audit letter.	0.4	1,120.00	448.00
7	2/2/24	Cazares, Trevor	Communicate with Flagstar bank about initial amounts to be deposited into accounts.	0.2	595.00	119.00
7	2/2/24	Lee, Isaac	Review and respond to emails regarding liquidating trust bank accounts setup; review account information; review and sign liquidating trust bank accounts agreement.	1.0	1,120.00	1,120.00
7	2/2/24	Lee, Isaac	Review revised draft liquidating trust workplan; review comments to professional engagement letter; prepare comments to engagement letter.	0.8	1,120.00	896.00
7	2/2/24	Cazares, Trevor	Ensure security of banking information, label and track all documentation on drive.	0.7	595.00	416.50
7	2/4/24	Lee, Isaac	Participate on call with C. Pease (ACG) regarding HRSA letter.	0.3	1,120.00	336.00
7	2/4/24	Pease, Charles	Participate on call with CRO regarding HRSA letter.	0.3	895.00	268.50
7	2/4/24	Lee, Isaac	Review HRSA review letter and emails; draft emails regarding response to HRSA review letter.	0.4	1,120.00	448.00
7	2/5/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding review of revised liquidating trust workplan.	0.7	790.00	553.00
7	2/5/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding review of revised liquidating trust workplan.	0.7	1,120.00	784.00
7	2/5/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding review of revised liquidating trust workplan.	0.7	595.00	416.50
7	2/5/24	Cazares, Trevor	Draft independent contractor agreement for the Liquidating Trust.	0.7	595.00	416.50
7	2/5/24	Rinaldi, Scott	Review comments to the draft IC Agreement and forward to Ankura team for review and comment.	0.4	790.00	316.00
7	2/5/24	Cazares, Trevor	Review and update work plan.	0.3	595.00	178.50
7	2/5/24	Rinaldi, Scott	Review draft IC agreement and correspond with CRO and T. Cazares (ACG) regarding the same.	0.3	790.00	237.00
7	2/5/24	Rinaldi, Scott	Review and provide comments to the draft claims distribution letter and correspond with FTI regarding the same.	0.2	790.00	158.00
7	2/5/24	Cazares, Trevor	Review and redline Final Claim Distribution letter.	0.2	595.00	119.00

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EXHIBIT CBORREGO 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 FEBRUARY 1, 2024 TO FEBRUARY 14, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
7	2/5/24	Lee, Isaac	Review revised comments to professional engagement letter.	0.2	1,120.00	224.00
7	2/5/24	Rinaldi, Scott	Correspond with Ankura team regarding case matters.	0.1	790.00	79.00
7	2/6/24	Rinaldi, Scott	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), CRO, C. Pease, T. Cazares (ACG) regarding process steps for effective date, flow of funds, conditions precedent for effective plan.	0.6	790.00	474.00
7	2/6/24	Pease, Charles	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), CRO, S. Rinaldi, T. Cazares (ACG) regarding process steps for effective date, flow of funds, conditions precedent for effective plan.	0.6	895.00	537.00
7	2/6/24	Lee, Isaac	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), S. Rinaldi, C. Pease, T. Cazares (ACG) regarding process steps for effective date, flow of funds, conditions precedent for effective plan.	0.6	1,120.00	672.00
7	2/6/24	Cazares, Trevor	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), CRO, S. Rinaldi, C. Pease (ACG) regarding process steps for effective date, flow of funds, conditions precedent for effective plan (partial attendance).	0.4	595.00	238.00
7	2/6/24	Cazares, Trevor	Participate on call with S. Rinaldi (ACG), R. Martinez, J. Toledo (Vasquez CPAs) regarding audit update.	0.3	595.00	178.50
7	2/6/24	Rinaldi, Scott	Participate on call with T. Cazares (ACG), R. Martinez, J. Toledo (Vasquez CPAs) regarding audit update.	0.3	790.00	237.00
7	2/6/24	Cazares, Trevor	Create trial balance for BCHF from 1/1/23 - 7/31/23.	2.1	595.00	1,249.50
7	2/6/24	Cazares, Trevor	Begin to prepare Summary of Significant Events for FY23 audit.	1.3	595.00	773.50
7	2/6/24	Cazares, Trevor	Complete first draft of Summary of Significant Events for FY23 audit.	0.8	595.00	476.00
7	2/6/24	Cazares, Trevor	Prepare Conditions Precedent to Effective Date tracker and draft email to send to team.	0.7	595.00	416.50
7	2/6/24	Cazares, Trevor	Update Flow of Funds document to include updated amounts.	0.6	595.00	357.00
7	2/6/24	Rinaldi, Scott	Review Flagstar Bank documentation for new bank accounts and correspond with representatives regarding the same.	0.5	790.00	395.00
7	2/6/24	Lee, Isaac	Review draft professional engagement letters and comments to letters.	0.4	1,120.00	448.00
7	2/6/24	Cazares, Trevor	Update Flow of Funds document with comments from team, draft email to send Flow of Funds and Conditions Precedent to Effective Date matrix to Dentons.	0.4	595.00	238.00
7	2/6/24	Rinaldi, Scott	Correspond with representatives of Flagstar Bank regarding documentation for new bank accounts.	0.3	790.00	237.00
7	2/6/24	Cazares, Trevor	Review and update master work plan. Draft email to send plan to legal team ahead of call.	0.3	595.00	178.50
7	2/6/24	Lee, Isaac	Review emails regarding liquidating trust bank account set up, review and respond to emails regarding accounting software license.	0.3	1,120.00	336.00
7	2/6/24	Rinaldi, Scott	Correspond with L. Poss (ACG) regarding the draft KCC engagement letter with the Trust.	0.1	790.00	79.00
7	2/7/24	Rinaldi, Scott	Participate on calls with CRO, T. Cazares (ACG) regarding liquidating trust bank accounts.	0.5	790.00	395.00
7	2/7/24	Lee, Isaac	Participate on calls with S. Rinaldi, T. Cazares (ACG) regarding liquidating trust bank accounts.	0.5	1,120.00	560.00
7	2/7/24	Cazares, Trevor	Participate on calls with CRO, S. Rinaldi (ACG) regarding liquidating trust bank accounts (partial attendance).	0.3	595.00	178.50
7	2/7/24	Cazares, Trevor	Participate on call with S. Rinaldi (ACG), J. Birnbaum, B. Wyremski, E. Rodriguez, M. Figueroa and J. Gonzalez (Flagstar Bank) regarding Moody's downgrade to Flagstar.	0.3	595.00	178.50
7	2/7/24	Rinaldi, Scott	Participate on call with T. Cazares (ACG), J. Birnbaum, B. Wyremski, E. Rodriguez, M. Figueroa and J. Gonzalez (Flagstar Bank) regarding Moody's downgrade to Flagstar.	0.3	790.00	237.00
7	2/7/24	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding liquidating trust bank accounts, conditions precedent to plan effective date; review and revise draft conditions precedent checklist; review liquidating trust bank account materials.	1.0	1,120.00	1,120.00
7	2/7/24	Cazares, Trevor	Prepare schedule of attorneys used by the Debtor, including detailed expenses, in FY23 to provide as audit support.	0.9	595.00	535.50
7	2/7/24	Cazares, Trevor	Review audit request items and gather items for upload.	0.9	595.00	535.50
7	2/7/24	Cazares, Trevor	Review agreement with Vasquez CPAs for any nonfavorable terms.	0.8	595.00	476.00
7	2/7/24	Lee, Isaac	Review draft professional engagement letter, prepare comments to letter.	0.4	1,120.00	448.00
7	2/7/24	Rinaldi, Scott	Correspond with CRO and T. Cazares (ACG) regarding the recent information related to Flagstar Bank and parent holding company.	0.2	790.00	158.00
7	2/7/24	Rinaldi, Scott	Participate on a call with N. Ganti (FTI) to discuss the situation with Flagstar Bank and its parent holding company and the Trust's strategy regarding bank accounts.	0.2	790.00	158.00
7	2/8/24	Cazares, Trevor	Participate on call with S. Rinaldi (ACG) and A. Filosa (Citi Bank) regarding new accounts for BCHF Liquidating Trust.	0.1	595.00	59.50
7	2/8/24	Rinaldi, Scott	Participate on call with T. Cazares (ACG) and A. Filosa (Citi Bank) regarding new accounts for BCHF Liquidating Trust.	0.1	790.00	79.00
7	2/8/24	Cazares, Trevor	Compile court-related documents to provide to Citi for KYC purposes.	0.3	595.00	178.50
7	2/8/24	Rinaldi, Scott	Follow-up with representatives of Citibank on opening of BCHF Trust bank accounts.	0.3	790.00	237.00
7	2/8/24	Rinaldi, Scott	Review draft IC agreement for R. McIsaac (CEO) and correspond with CRO, T. Cazares (ACG) regarding same.	0.3	790.00	237.00
7	2/8/24	Cazares, Trevor	Search for and obtain KPC agreement and send to internal group.	0.3	595.00	178.50
7	2/8/24	Lee, Isaac	Review draft independent contractor agreement and comments to agreement.	0.2	1,120.00	224.00
7	2/8/24	Cazares, Trevor	Participate on call with D. Olund (Ankura Data Advisory) regarding NetSuite database extraction.	0.1	595.00	59.50
7	2/9/24	Lee, Isaac	Participate on call with C. Pease (ACG) regarding HRSA letter.	0.2	1,120.00	224.00
7	2/9/24	Pease, Charles	Participate on call with CRO regarding HRSA letter.	0.2	895.00	179.00

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EXHIBIT CBORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)
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FOR THE PERIOD FEBRUARY 1, 2024 TO FEBRUARY 14, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
7	2/9/24	Cazares, Trevor	Inspect new NetSuite instance for data for use in audit. Attempt to prepare financial statements for audit by combining data from new NetSuite instance with legacy data.	2.4	595.00	1,428.00
7	2/9/24	Cazares, Trevor	Correspond with former BCHF parties to understand Intergy recording process. Review documentation and briefs from BCHF trainings to understand process.	1.4	595.00	833.00
7	2/9/24	Cazares, Trevor	Investigate data in preparation to brief data team on extraction needs.	0.8	595.00	476.00
7	2/9/24	Lee, Isaac	Review liquidating trust account setup documents, revised master workplan; setup user profiles for online access to bank accounts.	0.7	1,120.00	784.00
7	2/12/24	Rinaldi, Scott	Participate on call with CRO, T. Cazares (ACG) regarding review of revised liquidating trust workplan.	0.5	790.00	395.00
7	2/12/24	Lee, Isaac	Participate on call with S. Rinaldi, T. Cazares (ACG) regarding review of revised liquidating trust workplan.	0.5	1,120.00	560.00
7	2/12/24	Cazares, Trevor	Participate on call with CRO, S. Rinaldi (ACG) regarding review of revised liquidating trust workplan (partial attendance).	0.3	595.00	178.50
7	2/12/24	Cazares, Trevor	Update Effective Date Flow of Funds sheet with new data.	0.9	595.00	535.50
7	2/12/24	Cazares, Trevor	Update banking information tracker with information relating to Citibank.	0.7	595.00	416.50
7	2/12/24	Cazares, Trevor	Inspect month end AR reports sent from A. Taylor (DAP, former BCHF).	0.4	595.00	238.00
7	2/12/24	Cazares, Trevor	Begin to create Citi Business Online account to monitor Liquidating Trust's cash.	0.3	595.00	178.50
7	2/12/24	Lee, Isaac	Review draft professional engagement letters; review and respond to email regarding outstanding audits.	0.2	1,120.00	224.00
7	2/13/24	Rinaldi, Scott	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), CRO, C. Pease, T. Cazares (ACG) regarding process steps for effective date, flow of funds, conditions precedent for effective plan.	0.4	790.00	316.00
7	2/13/24	Pease, Charles	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), CRO, S. Rinaldi, T. Cazares (ACG) regarding process steps for effective date, flow of funds, conditions precedent for effective plan.	0.4	895.00	358.00
7	2/13/24	Lee, Isaac	Participate on call with S. Maizel, T. Moyron, R. Wicks (Dentons), S. Rinaldi, C. Pease, T. Cazares (ACG) regarding process steps for effective date, flow of funds, conditions precedent for effective plan.	0.4	1,120.00	448.00
7	2/13/24	Cazares, Trevor	Collect and compile BCHF wire and tax information to send for settlement payment remittance.	0.8	595.00	476.00
7	2/13/24	Cazares, Trevor	Update and extract Board Fee Payment Schedule from liquidity model and send to team for payment schedule review.	0.6	595.00	357.00
7	2/13/24	Lee, Isaac	Review draft litigation settlement agreement, prepare comments; review comments to professional engagement letter; review and respond to emails regarding PPS reconciliation report status and responses.	0.6	1,120.00	672.00
7	2/13/24	Lee, Isaac	Review draft comments to independent contractor agreement; revise agreement.	0.5	1,120.00	560.00
7	2/13/24	Cazares, Trevor	Research checks received to appropriately account for them.	0.4	595.00	238.00
7	2/13/24	Lee, Isaac	Review draft board compensation analysis, prepare comments.	0.3	1,120.00	336.00
7	2/13/24	Rinaldi, Scott	Review the revised KCC engagement letter and correspond with the Co-Trustee and Ankura counsel regarding same.	0.3	790.00	237.00
7	2/13/24	Rinaldi, Scott	Follow-up with Dentons on open items and ongoing tasks.	0.2	790.00	158.00
7	2/13/24	Rinaldi, Scott	Review correspondence from KCC related to the W9 gathering and allowed GUC distributions and forward to Co-Trustee for review and comment.	0.2	790.00	158.00
7	2/13/24	Rinaldi, Scott	Follow-up with J. Morrow (KCC) and A. Nguyen (KCC) regarding allow GUC distributions and W9 gathering.	0.1	790.00	79.00
7	2/14/24	Cazares, Trevor	Review Independent Contractor Agreement and update with redline comments from counsel and update schedule, per comments from team.	0.7	595.00	416.50
7	2/14/24	Cazares, Trevor	Create form for Board of Directors to input their personal information for payment remittance.	0.6	595.00	357.00
7	2/14/24	Lee, Isaac	Participate on call with J. Toledo, R. Martinez (Vasquez) regarding 2022 and 2023 financial audit and tax filings.	0.4	1,120.00	448.00
7	2/14/24	Lee, Isaac	Review and execute professional engagement letters.	0.2	1,120.00	224.00
7 Subtotal				51.2		39,356.00
8	2/2/24	Cazares, Trevor	Correspond with auditors regarding update on transaction accounting. Review transaction accounting and respond to questions.	1.0	595.00	595.00
8	2/2/24	Cazares, Trevor	Investigate status of invoice with M. Baay (former BCHF) to understand amount owed if any.	0.6	595.00	357.00
8	2/7/24	Cazares, Trevor	Prepare June 30, 2023 trial balance to provide to auditors. Include topside adjustments for changes from prior year.	1.8	595.00	1,071.00
8	2/9/24	Gupta, Surbhi	Correspond with T. Cazares (ACG) regarding gaining access to environment.	0.2	400.00	80.00
8	2/12/24	Gupta, Surbhi	Research Methods to export data.	2.3	400.00	920.00
8	2/12/24	Gupta, Surbhi	Investigate dataset in NetSuite and the available dashboards.	1.7	400.00	680.00
8	2/12/24	Gupta, Surbhi	Create/gain access to the SQL database and the NetSuite Analytics database.	0.2	400.00	80.00
8	2/13/24	Cazares, Trevor	Investigate status of moneys owed to the Debtor. Follow up with status of payment.	1.6	595.00	952.00
8	2/13/24	Gupta, Surbhi	Import into SQL Database and stage the data.	1.6	400.00	640.00
8	2/13/24	Gupta, Surbhi	Perform quality control checks to ensure full dataset was correctly imported.	1.3	400.00	520.00
8	2/13/24	Gupta, Surbhi	Export data from NetSuite.	0.5	400.00	200.00
8	2/14/24	Gupta, Surbhi	Attempt to reconcile trial balance and general ledger.	2.9	400.00	1,160.00
8	2/14/24	Gupta, Surbhi	Perform additional quality control checks to determine why data is not reconciled.	1.3	400.00	520.00
8	2/14/24	Gupta, Surbhi	Create GL Summary and Deliverable.	1.0	400.00	400.00
8	2/14/24	Gupta, Surbhi	Continue to reconcile trial balance and general ledger.	0.3	400.00	120.00
8	2/14/24	Gupta, Surbhi	Export Trial Balance data.	0.2	400.00	80.00
8	2/14/24	Gupta, Surbhi	Import and stage data in SQL Database.	0.2	400.00	80.00
8 Subtotal				18.7		8,455.00

EXHIBIT C

BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)
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Code	Date	Professional	Activity	Hours	Rate	Fees
10	2/2/24	Hull, Sarah	Continue working on resident support; call with NGS cost report auditor regarding vaccine and resident support; Update analysis on revised vaccine needs.	1.3	555.00	721.50
10	2/2/24	Hull, Sarah	Develop resident support materials for FY21 cost report audit.	0.5	555.00	277.50
10	2/2/24	Hull, Sarah	Review vaccine support and respond to auditor questions.	0.5	555.00	277.50
10	2/4/24	Hull, Sarah	Complete analysis and support for FY21 cost report audit.	1.8	555.00	999.00
10	2/5/24	Hull, Sarah	Complete resident visit restate for FY21 Cost Report audit.	0.9	555.00	499.50
10	2/7/24	Hull, Sarah	Participate on call with Cost Report auditor regarding questions on Interns and Residents for the FY21 cost report.	0.4	555.00	222.00
10	2/12/24	Hull, Sarah	Address questions from the NGS cost report auditor for FY21 CR audit.	0.4	555.00	222.00
10	2/13/24	Hull, Sarah	Contact KPC for accreditation letter; update vaccine support for FY22 cost report audit.	0.7	555.00	388.50
10	2/13/24	Hull, Sarah	Review and respond to questions regarding winding up the DHCS audits.	0.3	555.00	166.50
10	2/14/24	Hull, Sarah	Compile and submit supporting information for questions raised by Noridian for the FY23 no utilization cost report for 92-1877; call with N. Smith (Noridian).	0.8	555.00	444.00
10 Subtotal				7.6		4,218.00
Grand Total				134.7		\$ 92,384.00

EXHIBIT D

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

SUMMARY OF EXPENSES

FOR THE PERIOD FEBRUARY 1, 2024 TO FEBRUARY 14, 2024

Expense Type	Amount
Other	536.15
Grand Total	\$ 536.15

EXHIBIT E

**BORREGO COMMUNITY HEALTH FOUNDATION, LLC., et al. - CASE NO. 22-02384 (LT11)
COMPLETE ACCOUNTING OF EXPENSES INCLUDING ITEMIZED
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FOR THE PERIOD FEBRUARY 1, 2024 TO FEBRUARY 14, 2024**

Category	Name	Date	Expense Detail	Amount
Other	Trevor Cazares	1/30/2024	Fee to file client 1099 forms.	536.15
Grand Total				\$ 536.15