

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
SOUTHEASTERN DIVISION

**In re:**

**BRIGGS & STRATTON  
CORPORATION, et al.,<sup>1</sup>**

**Debtors.**

**Chapter 11**

**Case No. 20-43597-399**

**(Jointly Administered)**

**Hearing Date and Time:  
March 10, 2021 at 9:00 am (CT)**

**Hearing Location:  
St. Louis Courtroom 5-North**

**Objection Deadline:  
March 3, 2021**

**NOTICE OF HEARING**

PLEASE TAKE NOTICE that the hearing on the *Final Application of Berkeley Research Group, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Financial Advisor to the Official Committee of Unsecured Creditors during the Period from August 11, 2020 through January 6, 2021* (the “Application”) is scheduled for March 10, 2021, at 9:00 a.m. (Central Time) in Courtroom 5-North at the United States Bankruptcy Court for the Eastern District of Missouri, Thomas F. Eagleton United States Courthouse, 111 South Tenth Street, St. Louis, Missouri.

**WARNING: IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE**

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Briggs & Stratton Corporation (2330), Billy Goat Industries, Inc. (4442), Allmand Bros., Inc. (4710), Briggs & Stratton International, Inc. (9957), and Briggs & Stratton Tech, LLC (2102). The address of the Debtors’ corporate headquarters is 12301 West Wirth Street, Wauwatosa, Wisconsin 53222.



**BY MARCH 3, 2021. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. THE DATE IS SET OUT ABOVE. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATIONS AT THE HEARING. THE APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEYS.**

Dated: February 10, 2021

Respectfully submitted,

**DOSTER ULLOM & BOYLE, LLC**

*By /s/ Alexander L. Moen*

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*Local Counsel to the Official Committee of  
Unsecured Creditors*

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true copy of the foregoing was filed electronically using the Court's CM/ECF system and was served electronically on all parties on the Court's Electronic Mail Notice List on the date set forth above.

*/s/ Alexander L. Moen*

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IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

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:  
*In re:* : Chapter 11  
:  
Briggs & Stratton Corporation, *et al.*, : Case No. 20-43598-399  
:  
: Jointly Administered  
:  
Debtors : **Objection Deadline: Mar. 3, 2021**  
:  
: **Hearing Date: March 10, 2021 at 10:00 a.m. (CT)**  
-----X

**FINAL APPLICATION OF BERKELEY RESEARCH GROUP, LLC FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED AS FINANCIAL ADVISOR TO THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS DURING THE PERIOD  
FROM AUGUST 11, 2020 THROUGH JANUARY 6, 2021**

Name of Applicant: Berkeley Research Group, LLC (“BRG”)

Authorized to Provide Professional Services to: The Official Committee of Unsecured Creditors (the “Committee”)

Date of Retention: September 17, 2020 effective as of August 11, 2020

Period for which Compensation and reimbursement is sought: August 11, 2020 through January 6, 2021<sup>1</sup>

Amount of compensation sought as actual, reasonable, and necessary: \$1,368,343.50

Amount of expense reimbursement sought as actual, reasonable, and necessary: \$0.00

Total fees and expenses sought as actual reasonable and necessary: \$1,368,343.50

This is an: \_\_\_ monthly \_\_\_ interim **X** final application

The total time expended for retention and fee application preparation is approximately 86.3 hours and the corresponding compensation requested is approximately \$25,393.00.

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<sup>1</sup> The Fee Period includes time spent after the Effective Date and through the filing date hereof under the Professional Retention/ Fee Application Preparation task code in preparation of the Final Fee Application.

No previous fee statements or applications have been filed in this case.

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

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*In re:* : Chapter 11  
: Case No. 20-43598-399  
Briggs & Stratton Corporation, *et al.*, : Jointly Administered  
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Debtors : **Objection Deadline: Mar. 3, 2021**  
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COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED AS FINANCIAL ADVISOR TO THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS DURING THE PERIOD  
FROM AUGUST 11, 2020 THROUGH JANUARY 6, 2021**

Berkeley Research Group, LLC (“BRG”) financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), hereby submits its final fee application (the “Application”) for an order pursuant to sections 105(a), 330 and 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rules 2016-1 and 2016-2 of the Local Rules of the Bankruptcy Court for the Eastern District of Missouri (the “Local Rules”), and the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330, effective January 30, 1996 (the “U.S. Trustee Guidelines”) seeking (a) the allowance of reasonable compensation for professional services rendered by BRG to the Committee during the period August 11, 2020 through January 6, 2021 (the “Fee Period”)<sup>1</sup> and (b) reimbursement of

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<sup>1</sup> The Fee Period includes time spent after the Effective Date and through the filing date hereof under the Professional Retention/ Fee Application Preparation task code in preparation of the Final Fee Application.

actual and necessary charges and disbursements incurred by BRG during the Fee Period in the rendition of required professional services on behalf of the Committee. In support of this Application, BRG represents as follows:

### **JURISDICTION**

1. The United States Bankruptcy Court for the Eastern District of Missouri, Eastern Division (the “Court”) has jurisdiction over the Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A).

2. The statutory bases for the relief requested herein are sections 105(a), 330, 331, and 503(b) of the Bankruptcy Code and Bankruptcy Rule 2016.

### **BACKGROUND**

3. On July 20, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the Eastern District of Missouri (the “Court”). The Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner was appointed in these cases.

4. These chapter 11 cases were jointly administered pursuant to Bankruptcy Rule 1015(b) and the Court’s *Order Directing Joint Administration of Chapter 11 cases* (Dkt. No. 117), entered on July 21, 2020.

5. Additional information about the Debtors’ business and the events leading up to the Petition Date can be found in the *Declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation, In Support of the Debtors’ Chapter 11 Petitions and First Day Relief* (Dkt.

No. 51), filed on the Petition Date, which is incorporated herein by reference.

6. On August 5, 2020 (the “Formation Date”), the Office of the United States Trustee for the Eastern District of Missouri (the “U.S. Trustee”) appointed the Committee. The Committee was comprised of the following members: (i) Pension Benefit Guaranty Corporation, (ii) Wilmington Trust, N.A., (iii) Thomas R. Savage, (iv) James E. Brenn, (v), Hoffer Plastics Corporation, and (vi) A R North America.

7. On August 11, 2020, the Committee selected BRG to serve as its financial advisor. The Committee also selected Brown Rudnick LLP (“Brown Rudnick”) to serve as its counsel and Doster Ullom & Boyle, LLC (“Doster” and together with Brown Rudnick “Counsel”) to serve as its local counsel. The Committee selected Pension Benefit Guaranty Corporation as its chairperson.

8. On August 28, 2020, the Committee filed the *Application for Entry of an Order Authorizing the Retention and Employment of Berkeley Research Group, LLC as Financial Advisor to the Official Committee of Unsecured Creditors* [Docket No. 609] (the “Retention Application”). This Court entered an order authorizing the retention of BRG as financial advisor to the Committee effective as of August 11, 2020 on September 17, 2020 [Docket. No. 926] (the “Retention Order”).

9. On December 18, 2020, the Court entered an order confirming the Debtors’ *Second Amended Joint Chapter 11 Plan of Briggs & Stratton Corporation and Its Affiliated Debtors*, (the “Plan”) (Plan Docket No. 1434, Order confirming, Docket No. 1485). On January 6, 2021, the Effective Date, as defined in the Plan, occurred.

**SUMMARY OF SERVICES RENDERED**

10. BRG is a global strategic advisory and expert consulting firm that provides independent expert testimony, litigation and regulatory support, authoritative studies, strategic advice, advisory services relating to restructuring and turnaround, due diligence, valuation, and capital markets, and document and data analytics to major law firms, Fortune 500 corporations, government agencies, and regulatory bodies around the world. BRG has a wealth of experience in providing financial consulting in distressed scenarios and enjoys an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

11. Since being retained by the Committee, BRG rendered professional services to the Committee as requested and as necessary and appropriate in furtherance of the interests of the unsecured creditors of the Debtors' estates. BRG respectfully submits that the professional services that it rendered on behalf of the Committee were necessary and have directly benefited the creditor constituents represented by the Committee and have contributed to the effective administration of these cases. BRG undertook the workstreams associated with a financial advisor role as well as incorporating the work that might otherwise have been performed by an investment banker to the Committee, including in connection with the evaluation of the sale process. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task. The staff utilized was selected to optimize efficiencies and avoid redundant efforts.

12. BRG submits that the final fees applied for herein for professional services rendered in performing services for the Committee in this proceeding are fair and reasonable in view of the time spent, the extent of work performed, the nature of the Debtors' capital structure and financial



condition, the Debtors' financial accounting resources and the results obtained. BRG's fees are based on the actual hours charged at BRG's standard hourly rates, which are in effect when the services are rendered.

13. BRG believes that there has been no duplication of services between BRG and any other consultants to the bankruptcy estate.

14. BRG's standard hourly rates for professionals of comparable experience, are at or below those of national firms that we consider our peers. We believe that the compensation in this Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11.

15. No agreement or understanding exists between BRG and any other person for the sharing of compensation received or to be received for services rendered in connection with the chapter 11 cases, except for internal agreements among employees of BRG regarding the sharing of revenue or compensation. Neither BRG nor any of its employees has entered into an agreement or understanding to share compensation with any entity as described in Bankruptcy Rule 2016.

16. BRG, in accordance with the Bankruptcy Rules and the Local Rules, charges travel time at 50% of the time incurred. No travel time has been incurred during the Fee Period.

#### **PROFESSIONAL FEES AND DISBURSEMENTS**

17. By this Application, BRG seeks allowance of fees in the amount of \$1,368,343.50 for professional services rendered for and on behalf of the Committee during the Fee Period, and \$0.00 for reimbursement of actual and necessary costs and expenses incurred in connection with the rendering of such services, for a total award of \$1,368,343.50. BRG expended an aggregate of 1,995.2 hours at a blended hourly rate of \$685.82. For convenience, BRG additionally breaks down the fees incurred as follows: August 11, 2020 through August 31, 2020: \$635,024.50; September

1, 2020 through September 30, 2020: \$487,982.50; October 1, 2020 through October 31, 2020: \$123,744.50; November 1, 2020 through November 30, 2020: \$63,544.50; and December 1, 2020 through January 6, 2021 (inclusive of post-effective date time): \$58,047.50.

18. Attached as **Exhibit A** is the schedule of professionals who rendered services to the Committee during the Fee Period, including each person's billing rate and the blended rate.

19. Attached as **Exhibit B** is a summary of the hours expended by BRG professionals for each category of services (task code).

20. Attached as **Exhibit C** are BRG's time records for the Fee Period which include detailed daily time logs describing the time spent by each BRG professional and administrative-level person in these cases.

21. No expenses were incurred in connection with the Cases during the Fee Period.

22. The general summary of the services rendered by BRG during the Fee Period based on tasks and number of hours is set forth below.

**Asset Acquisition/Disposition – Task Code 01**

23. This task code includes time charges for BRG's evaluation and monitoring of the Debtors' pre and post petition sale processes. In the absence of an investment banker to the Committee, BRG took on the whole of the sale related workstreams as well, including reviewing marketing materials and presentations, evaluating the bid procedures motion, bidder outreach, and bids, evaluating the sale order and transition services agreements, and preparing analyses and presentations for the Committee related to the sale process. Additional time was also spent on the objections to the bid procedures and sale motions, including drafting and reviewing the Kearns Declarations and supplemental declarations in support thereof, reviewing objections and declarations of other parties, preparing for, participating in, and analyzing transcripts of

depositions of various Debtor advisors, and evaluating the sale motion settlement related thereto. Further time was spent preparing for and participating in discussions with the Committee, Committee Counsel, the Debtors and their advisors, and other parties in interest regarding the Debtors' sale process.

24. BRG has expended 237.0 hours on this category for a fee of \$179,719.00.

**DIP Financing – Task Code 04**

25. This task code includes time charges for BRG's review and analysis of the debtor-in-possession financing (the "DIP"). Specifically, time was spent reviewing and analyzing the terms and conditions of the DIP financing agreement, the DIP budget, model, variances, and reviewing DIP availability. Considerable time was also spent analyzing the DIP objection and preparing and reviewing the Kearns Declaration in support of the DIP motion objection. Time was also spent developing periodic reports and presentations for Counsel and the Committee regarding the DIP and updates and variances to the DIP budget. Further time was spent participating in calls and meetings with Counsel and the Debtor advisors regarding the DIP budget and objection.

26. BRG expended 205.4 hours on this category for a fee of \$126,768.00.

**Professional Retention/Fee Application Preparation – Task Code 05**

27. Time charged to this task code relates to the drafting and reviewing of BRG's retention documents including the retention application, declaration, and draft order. Further, time was spent preparing BRG's first and final fee application covering approximately five months' worth of time.

28. BRG expended 86.3 hours on this category for a fee of \$25,393.00.

**Attend Hearings/Related Activities – Task Code 06**

29. Time charged to this task code relates to preparing for and attending hearings related to the DIP financing, bid procedures, the sale hearing, the Disclosure Statement, and the Plan confirmation. Significant time was spent preparing for and attending depositions related to BRG and other case professional's declarations and developing exhibits for use in deposition and testimony. Additional time was spent reviewing documents and communications related to the litigation and communicating with the Committee and Counsel thereon.

30. BRG expended 85.3 hours on this category for a fee of \$73,343.50.

**Interaction/Meetings with Debtors/Counsel – Task Code 07**

31. Time charged to this task code relates to preparation for and participation in meetings/calls with the Debtors, including Management, Debtors' Counsel, and the Debtors' financial advisor and investment banker, review of correspondence, and preparation of and follow-up on information and diligence requests regarding a variety of case issues and broad case matters. BRG also participated in meetings and complex negotiations with the Debtors to reach a comprehensive global settlement that was approved by the Court.

32. BRG expended 37.9 hours on this category for a fee of \$30,368.50.

**Interaction/Meetings with Creditors – Task Code 08**

33. Time charged to this task code relates to BRG's preparation for and participation in meetings/calls and correspondence with the Committee, Committee Counsel, and individual creditors on the status of case issues, and to advise the Committee and develop strategies and related deliverables for a variety of case matters, including the DIP, asset sales process, the objections to the bid procedures and DIP motions, litigation and potential settlement, recoveries and liquidity, claims, Debtors' financial information, Disclosure Statement, and Plan. Significant

time was also spent in meetings and negotiations on behalf of the Committee with the Pension Benefit Guaranty Corporation (the “PBGC”), to reach a global settlement agreement that maximized recoveries available for unsecured creditors.

34. BRG expended 109.5 hours on this category for a fee of \$93,869.00.

**Recovery/SubCon/Lien Analysis – Task Code 10**

35. Time charged to this task code relates to BRG’s analysis of liens, claims, and development of an analysis of creditor recoveries under various scenarios in order to advise and report to the Committee regarding these matters and develop appropriate case strategies. Specifically, time was spent reviewing the waterfall projections from the Debtors’ advisors, developing and updating analyses of creditor recoveries, and related claims analysis, and analyzing various case developments and their impacts on potential recoveries. Further time was spent preparing and presenting recovery analysis reports for the Committee and communicating with and participating in calls and meetings with Counsel and the Debtor advisors regarding the same.

36. BRG expended 276.5 hours on this category for a fee of \$195,495.50.

**Claim Analysis/Accounting – Task Code 11**

37. Time charged to this task code relates to BRG’s efforts in connection with reviewing and analyzing claims and reporting to Counsel and the Committee thereon. Specific tasks included (i) reviewing potential claims pool for GUCs, (ii) reviewing claims detail and estimates and the impact on recoveries, (iii) reviewing pension plan data and related liabilities, (iv) reviewing litigation claims and potential impact of insurance policies, (v) analyzing contract and claim assumption and rejection schedules, (vi) preparing reporting to the Committee regarding claims, and (vii) participating in calls and correspondence with various parties in interest regarding claims.

38. BRG expended 45.4 hours on this category for a fee of \$36,991.50.

**Analysis of Historical Results – Task Code 17**

39. Time charged to this task code relates to BRG's analysis of the Debtors' historical financial information, the preparation of various analyses, and reporting to Counsel and the Committee thereon. Specific tasks related to the analysis of historical results included, but were not limited to, reviewing historical financial and operational performance, reviewing historical brand level sales and cost of sale information, analysis of profitability by product segment and brand, and the review of Forms 10-K and 10-Q to assess COVID-19 impact on performance and the Debtors' actions in response to challenges.

40. BRG expended 69.6 hours on this category for a fee of \$45,500.00.

**Cash Flow/Cash Management Liquidity– Task Code 19**

41. This task code relates to time spent by BRG reviewing and analyzing matters impacting the Debtors' cash management processes and overall liquidity. Specific tasks included but were not limited to: (i) analysis of the Debtors' cash flow budget and DIP budget; (ii) review and analysis of the weekly and cumulative cash flow forecasts and variance reports; (iii) reviewing liquidity needs of the Debtors during the bankruptcy process; (iv) developing periodic reports and presentations for the Committee regarding cash flows and liquidity; and (v) preparing for and participating in meetings, calls, and correspondence with the Committee, the Committee's other advisors, as well as the Debtors' advisors thereon.

42. BRG expended 44.6 hours on this category for a fee of \$32,547.00.

**Projections/Business Plan/Other – Task Code 20**

43. Time charged to this task code relates to BRG's efforts in evaluating the Debtors' business plan and projected financial results, including (i) reviewing and analyzing projection files

through 2023, (ii) analyzing fiscal year 2021 Annual Operating Plan and the impact on the DIP budget, (iii) analyzing assumptions and drivers underlying the business plan to determine reasonableness, (iv) analyzing brand segment level projections, (v) constructing a financial forecast through 2023 (vi) bridging varying business plans to one another, (vii) analyzing the Houlihan RemainCo analysis, including as compared to the Debtors' projections, (viii) preparing presentations and reporting to the Committee and other case professionals in regards to the Debtors' business plan and projections; and (ix) preparing for and participating in meetings, calls, and correspondence with the Committee, the Debtors, the Debtors' advisors, and other case professionals thereon.

44. BRG expended 210.2 hours on this category for a fee of \$132,362.00.

**Litigation – Task Code 25**

45. Time charged to this task code relates primarily to BRG's efforts in regards to the litigation surrounding the asset sale process. Specific tasks included (i) preparation, review, and revision of the Kearns expert report regarding the Debtors' sale process, including sections on marketing process, valuation, historical performance, projections, and business operations, (ii) developed analysis of marketing efforts, (iii) prepared valuation analysis of Debtors, including a comparison with comparable companies, (iv) preparing and reviewing the Kearns declaration, and (v) participating in calls and communicating with Counsel regarding all of the above.

46. BRG has expended 270.2 hours on this category for a fee of \$188,386.50.

**Tax Issues – Task Code 26**

47. Time charged to this task code includes time spent by BRG analyzing the Debtors' tax related matters, including reviewing the Debtors' tax related documents, reviewing, and analyzing tax implications related to the sale, recoveries, emergence from bankruptcy, and the

Disclosure Statement and Plan. Time was also spent participating in calls and meetings with case professionals regarding tax liabilities, and other tax issues.

48. BRG expended 46.0 hours on this category for a fee of \$28,864.00.

**Plan of Reorganization/ Disclosure Statement – Task Code 27**

49. Time charged to this task code relates to BRG’s review of the Plan and Disclosure Statement, settlement proposal and objections related thereto. Time spent included, (i) reviewing the Debtors proposed Plan of Reorganization (“POR”) and Disclosure Statement and updates thereto, (ii) reviewing and analyzing Plan and settlement terms and related issues, (iii) developing analyses of Plan and Disclosure Statement related recoveries, (iv) participating in numerous meetings and complex negotiations on behalf of the Committee with the Debtors and the PBGC, respectively, to reach a comprehensive global settlement that was approved by the Bankruptcy Court and is embodied in the Plan and maximizes recoveries available for unsecured creditors, (v) participated in other negotiations regarding treatment of general unsecured claims in the POR, (vi) reviewing documents related to the Plan hearing and confirmation, (vii) holding discussions regarding the POR, Disclosure Statement and settlement proposal with noteholders, the Debtors’ advisors, and other case professionals as well as Counsel and the Committee, and (viii) developing analyses and reporting for Counsel and the Committee thereon.

50. BRG expended 92.7 hours on this category for a fee of \$87,199.00.

**Valuation – Task Code 28**

51. Time charged to this task code relates to the development of an analysis of the valuation of the Company. Particularly, time was spent (i) analyzing market data to assess reasonableness of the Stalking Horse bid, (ii) gathering and analyzing information on similar public companies in order to determine comparability, (iii) reviewing the impact of litigation on



valuation, (iv) developing and updating a discounted cash flow analysis, (v) drafting a narrative and schedules relating to the valuation analysis for inclusion in the Kearns expert report, and (vi) participating in calls with professionals thereon.

52. BRG expended 149.1 hours on this category for a fee of \$73,641.00.

**Document Review – Task Code 32**

53. Time charged to this task code relates to time spent reviewing court documents, including the various first day motions, various diligence documents, and the contents of the data room, to monitor case issues.

54. BRG expended 29.5 hours on this category for a fee of \$17,896.00.

**ACTUAL AND NECESSARY EXPENSES**

55. BRG incurred no actual out-of-pocket expenses in connection with the rendition of the professional services to the Committee during the Fee Period.

56. BRG's billing rates do not include charges for photocopying, telephone and facsimile charges, computerized research, travel expenses, "working meals," secretarial overtime, postage and certain other office services, because the needs of each client for such services differ. BRG believes that it is fairest to charge each client only for the services actually used in performing services for such client. BRG endeavors to minimize these expenses to the fullest extent possible.

57. In providing a reimbursable service such as copying or telephone, BRG does not make a profit on that service. In charging for a particular service, BRG does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay. In seeking reimbursement for service which BRG justifiably purchased or contracted for from a third party, BRG requests reimbursement only for the amount billed to BRG by such third party vendor and paid by BRG to that vendor.

**NOTICE AND NO PRIOR APPLICATION**

58. Notice of this application has been given to all requisite parties pursuant to Bankruptcy Rule 2002 and Local Rule 9013-3. In light of the nature of the relief requested herein, BRG submits that no further or other notice is required.

59. With respect to these amounts, as of the date of the Application, BRG has received no payments, and no previous application for the relief sought herein has been made to this or any other Court.

*[Remainder of this Page Intentionally Left Blank]*

**WHEREFORE**, BRG respectfully requests: (a) that it be allowed on a final basis (i) fees in the amount of \$1,368,343.50 for reasonable, actual and necessary services rendered by it on behalf of the Committee during the Fee Period and (ii) reimbursement of \$0.00 for reasonable, actual and necessary expenses incurred during the Fee Period; (b) that the Debtors be authorized and directed to immediately pay to BRG the amount of \$1,368,343.50 which is equal to the sum of 100% of BRG's fees and 100% of BRG's expenses incurred during the Fee Period, and (c) and granting such other and further relief as the Court may deem just and proper.

Dated: February 10, 2021  
New York, NY

**BERKELEY RESEARCH GROUP, LLC**

/s/ Jay Borow

Jay Borow  
Managing Director  
810 Seventh Avenue,  
Suite 4100  
New York, NY 10019  
212.782.1411

Financial Advisor to the Official Committee of  
Unsecured Creditors

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

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*In re:* : Chapter 11  
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Briggs & Stratton Corporation, *et al.*, : Jointly Administered  
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**VERIFICATION**

Jay Borow, pursuant to 28 U.S.C. §§ 1746, hereby declares as follows:

a) I am a Managing Director at the applicant firm, Berkeley Research Group, LLC, and am authorized to submit this verification on behalf of BRG.

b) I have personally performed or supervised many of the professional services rendered by BRG as financial advisor to the Official Committee of Unsecured Creditors (the "Committee") and am familiar with the work performed on behalf of the Committee by the professionals and other persons in the firm.

c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

d) All services for which compensation is requested by BRG were professional services performed for and on behalf of the Committee and not on behalf of any other person.

e) I have reviewed the requirements of Local Rule 2016-2 and certify to the best of my information, knowledge, and belief that this application complies with Local Rule 2016-2.

Executed on February 10, 2021

/s/ Jay Borow  
Jay Borow

In re: **Briggs & Stratton Corporation, et al**



**Berkeley Research Group, LLC**

**Exhibit A: Fees By Professional**

For the Period 8/11/2020 through 2/5/2021

Professional	Title	Billing Rate	Hours	Fees
A. Jiang	Consultant	\$465.00	85.9	\$39,943.50
C. Kearns	Managing Director	\$1,095.00	163.5	\$179,032.50
E. Lord	Associate	\$280.00	2.1	\$588.00
G. Koutouras	Managing Director	\$795.00	13.3	\$10,573.50
J. Borow	Managing Director	\$1,095.00	128.4	\$140,598.00
J. Borow	Managing Director	\$1,150.00	1.1	\$1,265.00
J. Dunn	Managing Director	\$825.00	195.7	\$161,452.50
J. Vizzini	Managing Director	\$850.00	118.3	\$100,555.00
J. Wu	Managing Consultant	\$465.00	330.0	\$153,450.00
K. Hendry	Case Assistant	\$180.00	0.6	\$108.00
K. Hendry	Case Assistant	\$185.00	17.6	\$3,256.00
K. Ozuna	Associate	\$280.00	42.8	\$11,984.00
M. Haverkamp	Case Manager	\$260.00	25.2	\$6,552.00
M. Haverkamp	Case Manager	\$275.00	14.2	\$3,905.00
N. Vazza	Case Assistant	\$150.00	15.0	\$2,250.00
O. Freidzon	Director	\$685.00	0.3	\$205.50
Q. Liu	Senior Managing Consultant	\$450.00	25.0	\$11,250.00
R. Suess	Consultant	\$395.00	191.2	\$75,524.00
R. Zaidman	Managing Director	\$825.00	490.2	\$404,415.00
R. Zaidman	Managing Director	\$860.00	8.6	\$7,396.00
S. Sadruddin	Associate Director	\$550.00	68.2	\$37,510.00

Berkeley Research Group, LLC

Invoice for the 8/11/2020 - 2/5/2021 Period

<b>Professional</b>	<b>Title</b>	<b>Billing Rate</b>	<b>Hours</b>	<b>Fees</b>
T. Fanta	Associate	\$295.00	54.0	\$15,930.00
V. Triana	Case Assistant	\$150.00	4.0	\$600.00
<b>Total</b>			<b>1,995.2</b>	<b>\$1,368,343.50</b>
<b>Blended Rate</b>				<b>\$685.82</b>

In re: Briggs & Stratton Corporation, et al



**Berkeley Research Group, LLC**

**Exhibit B: Fees By Task Code**

For the Period 8/11/2020 through 2/5/2021

<b>Task Code</b>	<b>Hours</b>	<b>Fees</b>
01. Asset Acquisition/ Disposition	237.0	\$179,719.00
04. DIP Financing	205.4	\$126,768.00
05. Professional Retention/ Fee Application Preparation	86.3	\$25,393.00
06. Attend Hearings/ Related Activities	85.3	\$73,343.50
07. Interaction/ Meetings with Debtors/ Counsel	37.9	\$30,368.50
08. Interaction/ Meetings with Creditors/ Counsel	109.5	\$93,869.00
10. Recovery/ SubCon/ Lien Analysis	276.5	\$195,495.50
11. Claim Analysis/ Accounting	45.4	\$36,991.50
17. Analysis of Historical Results	69.6	\$45,500.00
19. Cash Flow/Cash Management/ Liquidity	44.6	\$32,547.00
20. Projections/ Business Plan/ Other	210.2	\$132,362.00
25. Litigation	270.2	\$188,386.50
26. Tax Issues	46.0	\$28,864.00
27. Plan of Reorganization/ Disclosure Statement	92.7	\$87,199.00
28. Valuation Analysis	149.1	\$73,641.00
32. Document Review	29.5	\$17,896.00
<b>Total</b>	<b>1,995.2</b>	<b>\$1,368,343.50</b>
<b>Blended Rate</b>		<b>\$685.82</b>

Berkeley Research Group, LLC

Invoice for the 8/11/2020 - 2/5/2021 Period

In re: Briggs & Stratton Corporation, et al.



**Berkeley Research Group, LLC**

**Exhibit C: Time Detail**

For the Period 8/11/2020 through 2/5/2021

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/11/2020	C. Kearns	0.8	Reviewed bid procedures motion and accompanying declaration.
8/11/2020	R. Zaidman	0.8	Reviewed filed objections to the Debtors' bidding procedures re: Generac, ad hoc group.
8/11/2020	J. Borow	0.5	Held discussion with Counsel (O. Lashko of Brown Rudnick) re: objection to bid procedures.
8/12/2020	C. Kearns	2.0	Drafted preliminary declaration in support of objection to bid procedures.
8/12/2020	J. Borow	1.5	Reviewed draft declaration of Kearns in support of objection to bidding procedures.
8/12/2020	R. Suess	1.2	Reviewed marketing material for sale process.
8/12/2020	J. Borow	1.0	Continued review of declaration objecting to bidding procedures.
8/12/2020	R. Zaidman	0.7	Reviewed presentation from Houlihan on sales and DIP process.
8/12/2020	R. Zaidman	0.6	Analyzed documents posted in data room re: minimum bid breakdown calculation.
8/12/2020	J. Borow	0.5	Analyzed status of sales process and bidding procedures.
8/12/2020	J. Borow	0.5	Held discussion with Counsel at Brown Rudnick (O. Lashko) re: declaration on bidding procedures.
8/12/2020	R. Zaidman	0.5	Participated in call with O. Lashko of Brown Rudnick re: comments to Kearns declaration on bidding procedures.
8/12/2020	C. Kearns	0.4	Held status call with Brown Rudnick team (O. Lashko) on declaration draft.
8/13/2020	R. Suess	1.8	Reviewed draft copy of C. Kearns declaration.
8/13/2020	J. Borow	1.5	Continued review of bidding procedures and Kearns declaration.
8/13/2020	R. Zaidman	0.8	Analyzed APA as filed with bidding procedures motion for Kearns' declaration re: terms.
8/13/2020	J. Borow	0.8	Continued review of Kearns declaration re: bidding procedures motion.

Berkeley Research Group, LLC

Invoice for the 8/11/2020 - 2/5/2021 Period



Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/13/2020	J. Vizzini	0.6	Reviewed further drafts of UCC objection to bid procedures and related declaration.
8/13/2020	J. Vizzini	0.5	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) regarding bid procedures objection and related declaration.
8/14/2020	R. Suess	2.7	Analyzed pre-petition financing and asset sale proposals.
8/14/2020	A. Jiang	2.1	Evaluated proposed Stalking Horse bid to evaluate capital structure upon emergence.
8/14/2020	J. Borow	2.1	Reviewed draft of Kearns declaration relating to bidding procedures and DIP.
8/14/2020	R. Zaidman	1.5	Analyzed comparison summary of bid proposals to date to Houlihan process presentation.
8/14/2020	R. Suess	1.3	Analyzed August 13, 2020 marketing outreach data.
8/14/2020	R. Zaidman	1.0	Analyzed various KPS proposals as provided by Houlihan.
8/14/2020	R. Suess	1.0	Reviewed prepetition marketing process documentation.
8/14/2020	R. Zaidman	0.8	Prepared outline for sales process update to be provided to the Committee.
8/14/2020	R. Zaidman	0.7	Analyzed latest bidder outreach tracker provided by Houlihan on pre-petition and post-petition basis.
8/14/2020	C. Kearns	0.3	Reviewed Houlihan deal tracker re: sale process.
8/14/2020	R. Zaidman	0.2	Participated in call with M. Schlan of Brown Rudnick re: capital structure, bidders.
8/15/2020	R. Suess	2.7	Prepared presentation material for Committee related to asset sale process.
8/15/2020	R. Zaidman	0.3	Reviewed the Houlihan bid tracker for strategic and financial parties contacted.
8/16/2020	R. Suess	2.9	Prepared presentation material for Committee related to asset sale process.
8/16/2020	J. Borow	2.2	Reviewed Kearns draft declaration re: bidding procedures.
8/16/2020	R. Suess	1.5	Continued to prepare presentation material for Committee related to asset sale process.
8/16/2020	J. Borow	1.5	Reviewed declarations of Houlihan and EY re: bidding procedures.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/16/2020	C. Kearns	1.3	Drafted supplemental declaration in support of objection to bid procedures motion.
8/16/2020	J. Vizzini	0.9	Reviewed further drafts of supplemental declaration in support of UCC objections to bid procedures and DIP financing.
8/16/2020	C. Kearns	0.7	Held call with Brown Rudnick team (J. Stoll, O. Lashko) to discuss Debtors' supplemental declarations, my supplemental declaration and deposition preparation.
8/16/2020	C. Kearns	0.6	Held call with Brown Rudnick team (A. Carty) to discuss Debtors' supplemental declarations, my supplemental declaration and deposition preparation.
8/16/2020	R. Zaidman	0.5	Analyzed minimum bid calculation and assumed liabilities of buyer from Debtors' provided schedule.
8/16/2020	R. Zaidman	0.5	Reviewed supplemental declaration draft of W. Peluchiwski of Houlihan re: bidding procedures.
8/16/2020	R. Zaidman	0.3	Reviewed Houlihan process bid outreach tracker.
8/16/2020	C. Kearns	0.2	Held call with Brown Rudnick team (A. Carty) to discuss Debtors' supplemental declarations, my supplemental declaration and deposition preparation.
8/17/2020	R. Suess	2.9	Prepared presentation material for Committee related to asset sale process.
8/17/2020	R. Suess	2.5	Continued to prepare presentation material for Committee related to asset sale process.
8/17/2020	J. Vizzini	2.3	Listened to deposition of Jeffrey Lewis of Houlihan Lokey, Debtors' investment banker.
8/17/2020	J. Vizzini	2.3	Listened to deposition of William Peluchiwski of Houlihan Lokey, Debtors' investment banker.
8/17/2020	J. Vizzini	2.0	Listened to deposition of Jeffrey Ficks, Debtors' financial advisor.
8/17/2020	J. Vizzini	1.9	Reviewed UCC update report regarding Debtors' refinancing and sale marketing process.
8/17/2020	R. Suess	1.4	Reviewed deposition of William Peluchiwski.
8/17/2020	J. Vizzini	1.3	Reviewed Debtors' reply to objections related to bidding procedures.
8/17/2020	R. Suess	1.2	Reviewed replies in support of DIP and bidding procedures.
8/17/2020	J. Borow	1.0	Reviewed presentation to the UCC re: sale process.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/17/2020	R. Zaidman	0.8	Analyzed draft summary of Debtors' financing and sales process updates.
8/17/2020	J. Vizzini	0.7	Reviewed supplemental declaration of W. Peluchiwski of Houlihan in support of the Debtors' bidding procedures motion.
8/17/2020	R. Zaidman	0.6	Analyzed transcript from deposition of W. Peluchiwski of Houlihan as sent by Brown Rudnick.
8/17/2020	J. Vizzini	0.6	Reviewed KPS reply in support of DIP and bid procedures motions.
8/17/2020	J. Vizzini	0.6	Reviewed transcripts from depositions of Houlihan team members re: sale process.
8/17/2020	R. Zaidman	0.5	Analyzed transcript from deposition of J. Lewis of EY as sent by Brown Rudnick.
8/17/2020	J. Vizzini	0.3	Reviewed supplemental declaration of J. Ficks of EY in support of the Debtors' bidding procedures motion and motion for post-petition financing and use of cash collateral.
8/17/2020	C. Kearns	0.2	Emailed with Brown Rudnick (O. Lashko) re: ongoing discussions with the Debtors to potentially settle bid procedures issues.
8/18/2020	R. Suess	2.2	Analyzed August 17, 2020 marketing outreach data.
8/18/2020	R. Suess	1.4	Prepared presentation material for Committee related to asset sale process.
8/18/2020	R. Zaidman	0.3	Analyzed latest bidder and sales tracker and updates to previous version from Houlihan.
8/19/2020	R. Suess	2.9	Prepared presentation material for Committee related to asset sale process.
8/19/2020	R. Suess	1.2	Continued to prepare presentation material for Committee related to asset sale process.
8/19/2020	A. Jiang	0.8	Compiled list of investors not contacted by Debtors to identify further outreach opportunities.
8/19/2020	C. Kearns	0.5	Reviewed draft report for the Committee on status of sale process.
8/19/2020	R. Zaidman	0.5	Reviewed draft sales process update for Committee distribution.
8/19/2020	R. Zaidman	0.3	Reviewed latest Houlihan outreach tracker re: bidders.
8/19/2020	J. Vizzini	0.2	Reviewed objection of Generac to Debtors' bid procedures motion and Stalking Horse designation.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/20/2020	A. Jiang	2.3	Conducted diligence on marketing process carried out by Debtors' investment banker Houlihan.
8/20/2020	J. Vizzini	1.3	Reviewed Houlihan summary bid tracker in advance of call to discuss status of parties contacted.
8/20/2020	R. Zaidman	0.8	Analyzed working capital adjustments and targets in APA and forecast.
8/20/2020	J. Vizzini	0.6	Participated in follow up call with Debtors' investment banker (W. Peluchiwski, R. Snellenbarger and J. Lewis of Houlihan) to discuss post-petition sale process.
8/20/2020	J. Borow	0.5	Held discussion with Houlihan (W. Peluchiwski) re: status of sale process.
8/20/2020	J. Borow	0.5	Held meeting with Houlihan (W. Peluchiwski) re: sale process.
8/20/2020	C. Kearns	0.5	Participated in a call with the Houlihan (W. Peluchiwski) re: status of sale process and parties in the data room.
8/20/2020	J. Vizzini	0.5	Participated in call with Debtors' investment banker (W. Peluchiwski, R. Snellenbarger and J. Lewis of Houlihan) to discuss post-petition sale process.
8/20/2020	R. Zaidman	0.3	Reviewed latest bid outreach tracker from Houlihan to determine strategic interest re: brands.
8/20/2020	J. Vizzini	0.3	Reviewed updated bid tracker provided by Houlihan in advance of follow up call.
8/21/2020	C. Kearns	0.6	Held call with R. Stark (Brown Rudnick), J. Krause (Gibson Dunn) and certain ad hoc note holders re: status of the sale and diligence process.
8/21/2020	C. Kearns	0.4	Reviewed sale tracker related information provided by Houlihan.
8/22/2020	J. Wu	2.4	Reviewed working capital peg in APA.
8/24/2020	A. Jiang	2.9	Prepared UCC update report regarding sale process update.
8/24/2020	A. Jiang	2.6	Continued to prepare UCC report regarding sale process update.
8/24/2020	J. Borow	1.9	Reviewed issues pertaining to sale process and the process engaged in by Houlihan.
8/24/2020	J. Vizzini	0.9	Reviewed sale process related data re: potential aggregate bid.
8/24/2020	J. Vizzini	0.3	Reviewed updated report for Committee related to sales process based on discussion with Debtors' investment banker (W. Peluchiwski of Houlihan).

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/25/2020	J. Borow	2.0	Prepared draft for pre petition sale process and related issues.
8/25/2020	J. Vizzini	0.7	Reviewed sales process update provided by Houlihan.
8/25/2020	J. Borow	0.6	Held discussion with Houlihan (S. Newman) re: update and status of sale process.
8/25/2020	J. Vizzini	0.6	Participated in follow up call with Debtors' investment banker (W. Peluchowski, R. Snellenbarger and J. Lewis of Houlihan) to discuss post-petition sale process.
8/25/2020	C. Kearns	0.5	Held status call with Houlihan team (S. Newman) re: the sale process including parties active in the data room.
8/25/2020	C. Kearns	0.4	Reviewed status of asset sale process.
8/26/2020	J. Borow	1.5	Prepared draft for pre petition sale process and related issues.
8/26/2020	J. Vizzini	0.8	Reviewed financial data related to remaining assets in an aggregate bid scenario.
8/26/2020	J. Vizzini	0.6	Participated in call with ad hoc group lender (Atalaya) to discuss ad hoc diligence questions.
8/26/2020	J. Vizzini	0.6	Participated in call with Counsel (O. Lashko of Brown Rudnick) regarding sale process.
8/26/2020	J. Vizzini	0.6	Reviewed emails from Counsel (O. Lashko of Brown Rudnick) and ad hoc (J. Krause of Gibson Dunn) group related to sale process.
8/26/2020	C. Kearns	0.5	Held call with individual member of the ad hoc group re: their information and process needs to facilitate a bid.
8/26/2020	S. Sadruddin	0.3	Analyzed DCF calculation supporting Kearns declaration.
8/27/2020	A. Jiang	2.9	Prepared C. Kearns declaration regarding Debtors' conduct of asset sale process.
8/27/2020	R. Suess	2.7	Prepared presentation material for Committee related to RemainCo bids.
8/27/2020	R. Suess	2.1	Analyzed illustration of projected bids and remaining Company value.
8/27/2020	J. Borow	1.5	Continued review of sale processes both pre petition and post petition.
8/27/2020	S. Sadruddin	1.2	Reviewed prepetition marketing process undertaken by Debtors and their advisors.
8/27/2020	C. Kearns	0.9	Reviewed Houlihan/ EY analysis re: potential carve out of businesses anticipated to be bid upon in the auction process.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/27/2020	C. Kearns	0.7	Held status call with the Houlihan team (J. Lewis) re: sale process and discussion of their "carve out" analysis anticipating potential piecemeal bids.
8/27/2020	R. Zaidman	0.7	Held status call with the Houlihan team (J. Lewis) re: sales process, diligence items, projections.
8/27/2020	R. Suess	0.7	Participated in call with Debtor advisor (J. Lewis of Houlihan) to discuss status of sale process.
8/27/2020	J. Vizzini	0.7	Participated in follow up call with Debtors' investment banker (W. Peluchowski, R. Snellenbarger and J. Lewis of Houlihan) to discuss post-petition sale process.
8/27/2020	J. Vizzini	0.6	Reviewed financial data related to remaining assets in an aggregate bid scenario.
8/27/2020	C. Kearns	0.5	Facilitated financial diligence by members of the ad hoc group re: sales process.
8/27/2020	C. Kearns	0.5	Participated in a call with Weil, Houlihan, J. Krause (GD) and O. Lashko (BR) on sale process, timing and potential ad hoc participation.
8/27/2020	R. Zaidman	0.3	Corresponded with B. Marks of Houlihan re: cash flow diligence in RemainCo analysis.
8/27/2020	C. Kearns	0.3	Participated in status call with J. Krause (Gibson Dunn), R. Stark, and O. Lashko (Brown Rudnick) re: asset sale process and ad hoc potential role.
8/27/2020	C. Kearns	0.2	Reviewed current sale tracker information from Houlihan.
8/28/2020	R. Suess	2.3	Analyzed updated illustration of projected bids and remaining Company value.
8/28/2020	J. Borow	2.1	Reviewed issues pertaining to pre and post petition sale processes.
8/28/2020	S. Sadruddin	1.4	Reviewed Kearns deposition in order to assess key opinions regarding the sale process.
8/28/2020	C. Kearns	1.2	Reviewed analysis anticipating partial bids.
8/28/2020	R. Zaidman	1.1	Analyzed updated Houlihan's RemainCo analysis after bid submissions.
8/28/2020	S. Sadruddin	0.9	Reviewed Lewis declaration relating to prepetition marketing process.
8/28/2020	R. Zaidman	0.5	Participated in call with O. Lashko of Brown Rudnick re: bid status, sale process.
8/28/2020	R. Zaidman	0.5	Reviewed preliminary data received from Houlihan re: bid submissions.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/28/2020	R. Zaidman	0.4	Corresponded with B. Marks of Houlihan re: RemainCo analysis and bids.
8/28/2020	C. Kearns	0.4	Held status call with Houlihan team (B. Marks) during the day prior to receipt of bids and related call notes for Counsel.
8/28/2020	C. Kearns	0.2	Emailed with Counsel re: bid status.
8/29/2020	J. Borow	2.3	Reviewed processes pertaining to pre and post petition sale.
8/29/2020	R. Zaidman	1.5	Analyzed collateral components of RemainCo assets.
8/29/2020	R. Zaidman	1.4	Analyzed bids received and related EBITDA for segments and brands.
8/29/2020	J. Vizzini	1.4	Reviewed presentation of RemainCo compiled for ad hoc note group.
8/29/2020	J. Vizzini	1.1	Reviewed bids received by the Debtors.
8/29/2020	J. Borow	1.0	Reviewed reports regarding partial sale and bids received.
8/29/2020	C. Kearns	0.5	Reviewed presentation for the ad hoc group to summarize bids received, potential remaining related data and mapping to key documents in the data room.
8/29/2020	J. Vizzini	0.3	Reviewed revised RemainCo analysis provided by Debtors' investment banker based on bids received.
8/29/2020	C. Kearns	0.2	Emailed with Houlihan re: bid related activity.
8/30/2020	J. Vizzini	2.6	Prepared summary of bids received for the Committee.
8/30/2020	C. Kearns	0.8	Reviewed report for the Committee re: analysis of bids received including materials provided to the ad hocs.
8/30/2020	R. Zaidman	0.6	Reviewed bids from the August 28, 2020 bid deadline.
8/31/2020	A. Jiang	2.6	Prepared overview of Debtors' business operations for Kearns Report on asset sale process.
8/31/2020	J. Vizzini	1.5	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) regarding sale waterfall analysis and next steps.
8/31/2020	R. Suess	1.2	Analyzed draft of C. Kearns declaration.
8/31/2020	C. Kearns	1.1	Participated in portion of a status call with the Brown Rudnick team (R. Stark, O. Lashko) on the auction and possible paths forward.
8/31/2020	S. Sadruddin	1.1	Reviewed Ficks declaration to assess prepetition marketing efforts.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
8/31/2020	S. Sadruddin	0.8	Reviewed supplemental Peluchiwski declaration to assess prepetition marketing efforts.
8/31/2020	C. Kearns	0.5	Reviewed BRG's RemainCo analysis for the Committee.
8/31/2020	C. Kearns	0.4	Reviewed Debtors' pleading re: pension claims and asserted impact to the KPS bid and sale process.
8/31/2020	J. Vizzini	0.4	Reviewed status of auction and potential competing bids and related next steps.
8/31/2020	R. Zaidman	0.3	Participated in call with Houlihan (W. Peluchiwski) re: bids, auction.
8/31/2020	C. Kearns	0.2	Held call with an individual bidder re: status of the auction.
8/31/2020	C. Kearns	0.2	Held call with J. Lewis (Houlihan) re: status of the auction.
8/31/2020	J. Vizzini	0.2	Held discussion with Debtors' investment banker (J. Lewis of Houlihan) regarding status of ad hoc group and auction process.
8/31/2020	C. Kearns	0.2	Prepared call notes for Counsel to summarize calls with a bidder and Houlihan.
9/1/2020	A. Jiang	2.9	Prepared Kearns Declaration regarding outlook for the Company prior to the sale process.
9/1/2020	A. Jiang	2.3	Continued to prepare Kearns Declaration regarding outlook for the Company prior to the sale process.
9/1/2020	J. Vizzini	0.6	Reviewed Debtors' analysis of net sale proceeds over time with closing sensitivity.
9/1/2020	J. Vizzini	0.2	Participated in call with Counsel to bidder (D. McGarry of Husch Blackwell) regarding sale process.
9/1/2020	J. Vizzini	0.1	Responded to email from Counsel (A. Carty of Brown Rudnick) regarding correspondence from party that submitted bid.
9/2/2020	A. Jiang	2.9	Prepared Kearns Declaration regarding pre-petition marketing process for sale of assets.
9/2/2020	A. Jiang	2.6	Continued to prepare Kearns Declaration regarding pre-petition marketing process for sale of assets.
9/2/2020	A. Jiang	2.1	Prepared Kearns Declaration regarding post-petition marketing process for sale of assets.
9/2/2020	A. Jiang	1.3	Prepared Kearns Declaration regarding bidding procedures and designation of Stalking Horse for sale of assets.
9/2/2020	J. Borow	1.1	Reviewed sales process relating to objection to sale hearing.



Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
9/2/2020	S. Sadruddin	0.9	Reviewed declarations to determine post-petition marketing efforts.
9/2/2020	J. Vizzini	0.9	Reviewed draft of various sections of expert report supporting UCC objection to sale.
9/2/2020	S. Sadruddin	0.9	Reviewed market reports to assess industry overview and industry outlook.
9/2/2020	C. Kearns	0.8	Reviewed BRG's draft report on the waterfall per the Debtors, based on estimated timing of a KPS sale close.
9/2/2020	J. Borow	0.6	Held discussion with Counsel to a bidder re: sale process and potential additional bidding.
9/2/2020	J. Vizzini	0.6	Reviewed Stalking Horse APA.
9/2/2020	J. Vizzini	0.5	Participated in call with Counsel (A. Carty of Brown Rudnick) and Counsel to bidder regarding sale process.
9/2/2020	C. Kearns	0.3	Emailed with Counsel and ad hoc Counsel re: inbound call from Kohler re: bid status.
9/2/2020	S. Sadruddin	0.3	Reviewed sale motion to determine post-petition marketing efforts.
9/3/2020	A. Jiang	2.9	Prepared Kearns Declaration regarding Debtors' sale process of substantially all assets of the Company.
9/3/2020	A. Jiang	1.8	Continued to prepare Kearns Declaration regarding Debtors' sale process of substantially all assets of the Company.
9/3/2020	J. Vizzini	1.2	Participated in internal BRG call to discuss status of expert report/declaration in support of sale order.
9/4/2020	J. Vizzini	2.8	Reviewed further draft of expert report/declaration in support of objection to sale order.
9/4/2020	A. Jiang	2.7	Continued to prepare Kearns Declaration regarding Debtors' sale process of substantially all assets of the Company.
9/4/2020	A. Jiang	1.4	Continued to prepare Kearns Declaration regarding Debtors' sale process of substantially all assets of the Company.
9/4/2020	C. Kearns	0.8	Drafted declaration for potential objection to the sale motion.
9/5/2020	C. Kearns	2.1	Drafted declaration re: possible sale motion objection.
9/7/2020	A. Jiang	2.9	Prepared Kearns Expert Report regarding pre-petition marketing process for sale of assets.
9/7/2020	C. Kearns	1.4	Drafted expert report in support of sale motion objection.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
9/7/2020	C. Kearns	1.1	Held call with Brown Rudnick team (O. Lashko, A. Carty and J. Jonas) to discuss sale motion objection and related expert report draft.
9/7/2020	R. Zaidman	1.1	Participated in call with O. Lashko, A. Carty and R. Stark of Brown Rudnick re: litigation, objection to sale.
9/8/2020	J. Vizzini	2.6	Reviewed further draft of expert report/declaration in support of objection to sale order.
9/8/2020	J. Borow	2.1	Reviewed objection material to sale motion.
9/8/2020	C. Kearns	1.8	Reviewed draft expert report in support of sale motion objection.
9/8/2020	J. Vizzini	1.6	Reviewed draft of Committee's objection to the sale of Debtors' assets.
9/8/2020	J. Vizzini	1.0	Held discussion with Counsel (A. Carty of Brown Rudnick) to discuss declaration in support of Committee's objection to sale objection.
9/8/2020	S. Sadruddin	0.8	Analyzed tracker of parties contacted to determine pre-petition and post-petition allocation.
9/8/2020	R. Zaidman	0.8	Reviewed draft Committee pleadings as circulated by Brown Rudnick re: sale objections, other related motions.
9/8/2020	C. Kearns	0.5	Reviewed and commented on draft objection to the sale motion.
9/9/2020	C. Kearns	2.0	Drafted expert report re: sale motion objection.
9/9/2020	J. Vizzini	1.2	Processed edits to draft expert report/ declaration in support of objection to sale order.
9/9/2020	J. Vizzini	1.1	Reviewed further draft of expert report/declaration in support of objection to sale order.
9/9/2020	J. Vizzini	0.3	Reviewed draft of mediation motion to be filed by Committee regarding sale order.
9/9/2020	J. Vizzini	0.2	Reviewed draft motion by UCC for standing to prosecute certain claims on behalf of Debtors' estates.
9/9/2020	J. Vizzini	0.2	Reviewed joint objection of UCC and PBGC to sale order.
9/9/2020	R. Zaidman	0.2	Reviewed latest status of foreign approvals of sale and implications.
9/10/2020	C. Kearns	1.0	Monitored ongoing settlement discussions including term sheets going back and forth among Debtors, Committee, and KPS Counsel.
9/10/2020	C. Kearns	0.9	Held call with the Committee to present possible settlement proposal re: sale motion.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
9/10/2020	C. Kearns	0.4	Held calls with O. Lashko re: ongoing sale motion settlement discussions.
9/10/2020	C. Kearns	0.2	Held call with PBGC representative on sale motion settlement discussions.
9/10/2020	C. Kearns	0.2	Held calls with Houlihan ream re: ongoing sale motion settlement discussions.
9/10/2020	R. Zaidman	0.1	Reviewed latest status of foreign approvals.
9/11/2020	J. Borow	1.0	Reviewed settlement proposals relating to sale objections.
9/11/2020	C. Kearns	0.8	Reviewed drafts of sale motion settlement among Debtors, Committee and KPS.
9/11/2020	R. Zaidman	0.5	Analyzed draft sale order language from Weil re: settlement.
9/11/2020	R. Zaidman	0.4	Reviewed latest comments from Weil re: sale order markup.
9/13/2020	C. Kearns	0.5	Reviewed draft sale order.
9/14/2020	R. Zaidman	0.5	Analyzed latest status of deal points as part of global settlement for sale hearing.
9/14/2020	C. Kearns	0.4	Reviewed Houlihan Declaration in support of sale motion including waterfall information.
9/14/2020	R. Zaidman	0.3	Reviewed latest draft of the sale order with latest deal points.
9/15/2020	R. Zaidman	0.2	Participated in call with B. Marks of Houlihan re: working capital adjustments, waterfall.
9/15/2020	R. Zaidman	0.2	Reviewed latest draft of the sale order with latest deal points.
9/16/2020	R. Zaidman	0.5	Reviewed sale hearing transcript as provided by Brown Rudnick.
9/18/2020	R. Zaidman	0.3	Reviewed TSA provided by Weil.
9/18/2020	R. Zaidman	0.2	Corresponded with J. Henrich of E&Y re: transition services.
9/18/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: SAPA, cure costs.
9/21/2020	R. Zaidman	0.5	Analyzed transition services agreement draft.
9/21/2020	C. Kearns	0.4	Reviewed TSA with KPS to ensure appropriate transition for the estate which will go into wind down post closing.
9/21/2020	J. Vizzini	0.3	Reviewed updated waterfall report based on 9/21 sale closing.

Date	Professional	Hours	Description
<b>01. Asset Acquisition/ Disposition</b>			
9/21/2020	R. Zaidman	0.1	Participated in additional call with J. Henrich of E&Y re: sale closing.
9/21/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: sale closing, entity analysis.
9/21/2020	R. Zaidman	0.1	Participated in call with J. Henrich of E&Y re: sale closing.
9/21/2020	J. Vizzini	0.1	Reviewed update email from Counsel (O. Lashko of Brown Rudnick) regarding sale closing.
9/22/2020	J. Borow	1.0	Reviewed settlement issues and related concepts.
9/22/2020	J. Vizzini	0.7	Reviewed TSA with buyer.
9/22/2020	C. Kearns	0.5	Monitored status of sale closing and flow of funds.
9/23/2020	C. Kearns	0.2	Reviewed correspondence re: CEO status with "new Briggs".
11/18/2020	C. Kearns	0.2	Reviewed status of KPS purchase price review.
12/7/2020	R. Zaidman	0.4	Analyzed sales agreement related to net working capital adjustment disclosure.
12/7/2020	R. Zaidman	0.3	Corresponded with J. Henrich of EY re: net working capital adjustment.
12/7/2020	R. Zaidman	0.3	Reviewed latest status on net working capital adjustment and escrow release.
12/7/2020	C. Kearns	0.2	Reviewed status of working capital resolution with KPS.
12/22/2020	R. Zaidman	0.3	Corresponded with J. Henrich of EY re: severance related matters with buyer.
12/24/2020	R. Zaidman	0.3	Reviewed correspondence between Debtors and Buyer as provided by Brown Rudnick re: severance related matters with buyer.
1/22/2021	R. Zaidman	0.4	Reviewed purchase price adjustment issues to communicate with Brown Rudnick and Plan Administrator.

**Task Code Total Hours**

**237.0**

**04. DIP Financing**

8/11/2020	J. Borow	0.8	Reviewed issues pertaining to DIP provisions.
8/11/2020	C. Kearns	0.5	Reviewed ad hoc Committee objection to DIP and bid procedures.
8/11/2020	C. Kearns	0.5	Reviewed DIP declaration.
8/12/2020	J. Vizzini	1.9	Reviewed DIP budget in advance of call with Debtors' financial advisor.

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Invoice for the 8/11/2020 - 2/5/2021 Period

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
8/12/2020	R. Zaidman	1.5	Analyzed DIP budgets and models as posted in the Houlihan data room.
8/12/2020	J. Wu	1.5	Prepared questions on DIP budget filed with Court.
8/12/2020	R. Suess	1.3	Analyzed preliminary and updated DIP budgets.
8/12/2020	J. Wu	1.3	Reviewed disbursement assumptions on DIP budget filed with Court.
8/12/2020	J. Wu	1.2	Participated in call with EY (J. Ficks, J. Henrich and C. Hannon) regarding Court approved DIP budget.
8/12/2020	J. Vizzini	1.0	Participated in call with Debtors' financial advisor (C. Hannon of EY) to discuss DIP budget.
8/12/2020	R. Zaidman	1.0	Participated in call with EY team (C. Hannon) re: DIP budget through July 31, 2020.
8/12/2020	R. Suess	0.9	Participated in call with Debtor advisor (C. Hannon of EY) to walk through DIP budget forecast.
8/12/2020	J. Wu	0.8	Updated notes during call with EY on DIP budget for internal team.
8/12/2020	C. Kearns	0.6	Participated in portion of a call with EY (C. Hannon) on the DIP budget.
8/12/2020	R. Suess	0.5	Analyzed current DIP budget variances.
8/12/2020	R. Zaidman	0.5	Prepared diligence questions for forthcoming call with EY on DIP budget and model.
8/12/2020	R. Suess	0.5	Reviewed DIP budget analysis prior to call with Debtor advisor.
8/12/2020	R. Zaidman	0.4	Prepared correspondence to be sent to Brown Rudnick team re: latest DIP budget assessment, variance to original DIP budget.
8/13/2020	J. Wu	2.7	Prepared outline of executive summary in the DIP budget report for Unsecured Creditors Committee.
8/13/2020	R. Suess	2.4	Reviewed draft copy of DIP objection.
8/13/2020	C. Kearns	2.1	Finalized declaration in support of objection to bid procedures and DIP motion.
8/13/2020	R. Zaidman	1.5	Analyzed updated DIP budget provided by the Company as of August 7, 2020 and underlying model.
8/13/2020	R. Zaidman	1.3	Analyzed DIP financing agreement and term sheet for terms.
8/13/2020	R. Zaidman	1.0	Conducted further review and analysis of revised Kearns declaration in support of objection to DIP and bidding procedures.

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
8/13/2020	R. Zaidman	0.8	Analyzed latest draft DIP objection draft.
8/13/2020	R. Zaidman	0.7	Reviewed DIP budget support and line items through July 31, 2020 and notes from call with EY.
8/13/2020	R. Zaidman	0.5	Conducted initial preparation of DIP budget report outline for analysis and purposes of sending update to the Committee.
8/13/2020	R. Zaidman	0.3	Prepared correspondence to be sent to Brown Rudnick team re: comments to Kearns declaration draft re: DIP.
8/13/2020	R. Zaidman	0.3	Prepared correspondence to be sent to Brown Rudnick team re: questions and analysis of latest DIP budget.
8/13/2020	R. Zaidman	0.1	Participated in additional call with A. Carty of Brown Rudnick re: DIP objection.
8/13/2020	R. Zaidman	0.1	Participated in call with A. Carty of Brown Rudnick re: DIP objection.
8/14/2020	R. Zaidman	1.8	Compared latest DIP budget as of August 7, 2020 to prior DIP budget as of July 31, 2020 for changes and original DIP budget.
8/14/2020	J. Wu	1.2	Prepared three weeks variance exhibit on actuals versus original DIP budget in DIP budget report for Unsecured Creditor Committee.
8/14/2020	R. Zaidman	1.0	Searched for vendor related detail in support of DIP budget provided, including data room.
8/14/2020	R. Zaidman	0.8	Analyzed DIP motion, proposed order, and proposed covenants at the request of O. Lashko of Brown Rudnick.
8/14/2020	J. Wu	0.6	Summarized notes on call with EY relating to 8/12 DIP budget call.
8/14/2020	R. Zaidman	0.5	Participated in call with C. Hannon and J. Henrich of EY re: DIP budget through August 7, 2020.
8/14/2020	J. Wu	0.5	Participated in call with EY (C. Hannon and J. Henrich) to discuss 08/12 DIP budget.
8/14/2020	J. Wu	0.5	Prepared questions on 8/12 DIP budget.
8/14/2020	C. Kearns	0.4	Reviewed latest DIP budget update and variance report.
8/15/2020	J. Wu	2.9	Prepared narrative on three weeks actuals versus original DIP budget for DIP budget report for Unsecured Creditors Committee.
8/15/2020	J. Wu	2.8	Analyzed variance on three weeks actuals versus original DIP budget for DIP budget report for Unsecured Creditors Committee.
8/15/2020	J. Wu	2.5	Continued to prepare narrative on three weeks actuals versus original DIP budget for DIP budget report for Unsecured Creditors Committee.

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
8/15/2020	R. Zaidman	0.7	Analyzed the Debtors' latest DIP cash forecast as of August 12, 2020.
8/15/2020	J. Wu	0.5	Prepared exhibit on extended original DIP budget in DIP budget report for Unsecured Creditors Committee.
8/16/2020	J. Wu	2.9	Prepared assumptions on original DIP budget in DIP budget report for Unsecured Creditors Committee.
8/16/2020	J. Wu	2.8	Continued to prepare assumptions on original DIP budget in DIP budget report for Unsecured Creditors Committee.
8/16/2020	J. Wu	1.5	Prepared executive summary for DIP budget report for Unsecured Creditors Committee.
8/16/2020	J. Wu	1.2	Reviewed DIP budget report for Unsecured Creditors Committee.
8/16/2020	R. Zaidman	1.1	Updated draft points to be included in supplemental declaration of Kearns based on latest budget information.
8/16/2020	J. Wu	0.7	Prepared exhibit on 8/12 DIP budget in DIP budget report for Unsecured Creditors Committee.
8/16/2020	C. Kearns	0.6	Reviewed newly posted DIP budget and Houlihan deal tracker data room information.
8/16/2020	R. Zaidman	0.3	Reviewed supplemental declaration draft of J. Ficks of EY re: DIP and bidding.
8/17/2020	J. Wu	2.9	Updated executive summary in DIP budget report for Unsecured Creditors Committee.
8/17/2020	J. Wu	2.8	Prepared DIP budget variance box chart analysis in DIP budget report for Unsecured Creditors Committee.
8/17/2020	J. Wu	2.5	Prepared roll forward DIP budget assumptions narrative in DIP budget report for Unsecured Creditors Committee.
8/17/2020	J. Wu	2.1	Prepared roll forward DIP budget box chart analysis in DIP budget report for Unsecured Creditors Committee.
8/17/2020	R. Zaidman	1.8	Analyzed draft of DIP budget and cash forecasting reporting for purposes of providing update to the Unsecured Creditors Committee.
8/17/2020	J. Wu	1.8	Revised narrative in DIP budget report for Unsecured Creditors Committee.
8/17/2020	J. Vizzini	0.8	Reviewed Debtors' reply to objections related to DIP finance.
8/17/2020	R. Zaidman	0.7	Prepared portions of DIP budget update for purposes of Committee reporting.

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
8/17/2020	R. Zaidman	0.5	Analyzed latest draft of DIP motion and order comments received at request of Brown Rudnick.
8/17/2020	R. Zaidman	0.5	Analyzed transcript from deposition of J. Ficks of EY as sent by Brown Rudnick re: DIP.
8/17/2020	R. Zaidman	0.3	Participated in call with O. Lashko and R. Stark of Brown Rudnick re: DIP budget, negotiations with Debtors.
8/17/2020	R. Zaidman	0.2	Participated in call with O. Lashko of Brown Rudnick re: DIP budget, negotiations with Debtors.
8/17/2020	J. Vizzini	0.2	Reviewed final supplemental declaration of C. Kearns in support of the objections of the UCC.
8/18/2020	J. Wu	2.9	Revised narrative on DIP budget variance in DIP budget report for Unsecured Creditors Committee.
8/18/2020	J. Wu	2.7	Revised narrative on roll forward DIP budget in DIP budget report for Unsecured Creditors Committee.
8/18/2020	J. Wu	1.9	Revised narrative on executive summary in DIP budget report for Unsecured Creditors Committee.
8/18/2020	R. Zaidman	1.7	Prepared update summary for Committee re: cash forecast, DIP availability.
8/18/2020	R. Zaidman	1.1	Analyzed liquidity, borrowing base, flow of funds and impact on future DIP availability in DIP budget.
8/18/2020	J. Wu	1.1	Reviewed updated DIP budget report for Unsecured Creditors Committee.
8/18/2020	J. Vizzini	0.8	Reviewed draft of update report for Committee on DIP financing and marketing process.
8/18/2020	J. Vizzini	0.4	Reviewed email from Debtors' Counsel and corresponding mark up of form of DIP order.
8/18/2020	R. Zaidman	0.1	Participated in call with A. Carty of Brown Rudnick re: DIP availability.
8/19/2020	J. Wu	1.6	Reviewed DIP budget report for Unsecured Creditors Committee.
8/19/2020	R. Zaidman	1.2	Finalized BRG report for purposes of sending to Committee re: DIP budget through August 7, 2020.
8/19/2020	J. Vizzini	1.1	Reviewed draft of update report for Committee on DIP budget cash flows and cash management.
8/19/2020	J. Vizzini	1.1	Reviewed final draft of update report for Committee on DIP financing and marketing process.



Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
8/19/2020	C. Kearns	0.7	Reviewed draft report for the Committee on DIP update and cash management.
8/19/2020	R. Zaidman	0.5	Finalized BRG report for purposes of sending to Committee re: DIP budget through August 7, 2020.
8/19/2020	C. Kearns	0.4	Reviewed latest DIP update.
8/20/2020	J. Wu	2.6	Prepared outline of 8/19 DIP budget report for Unsecured Creditors Committee.
8/20/2020	J. Wu	2.5	Prepared box chart analysis on roll forward 8/19 DIP budget in 8/19 DIP budget report for Unsecured Creditors Committee.
8/20/2020	R. Zaidman	1.2	Analyzed draft DIP budget received for results through August 14, 2020.
8/20/2020	R. Zaidman	0.9	Participated in call with C. Hannon and J. Finks of EY re: DIP budget through August 14.
8/20/2020	R. Suess	0.9	Participated in call with Debtor advisor (C. Hannon of EY) to discuss updated DIP budget forecast.
8/20/2020	C. Kearns	0.5	Reviewed Debtors' weekly DIP package and related rolling 13 week forecast.
8/21/2020	J. Wu	2.7	Prepared executive summary in 8/19 DIP budget report for Unsecured Creditors Committee.
8/21/2020	J. Wu	1.8	Prepared working capital discussion in 8/19 DIP budget report for Unsecured Creditors Committee.
8/21/2020	J. Wu	1.7	Prepared DIP budget covenant narrative in 8/19 DIP budget report for Unsecured Creditors Committee.
8/21/2020	J. Wu	1.7	Reviewed 8/19 DIP budget report for Unsecured Creditors Committee.
8/21/2020	R. Zaidman	0.7	Analyzed updated fiscal year 2021 AOP impact on latest DIP budget from update provided by EY.
8/22/2020	J. Wu	2.6	Updated narrative in 8/19 DIP budget report for Unsecured Creditors Committee.
8/22/2020	R. Zaidman	1.8	Prepared DIP budget reporting from BRG to Committee.
8/22/2020	C. Kearns	0.3	Reviewed status of diligence to bridge current fiscal year 2021 Plan to latest DIP budget.
8/23/2020	J. Wu	2.1	Updated narrative in 8/19 DIP budget report for Unsecured Creditors Committee.

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
8/23/2020	R. Zaidman	2.0	Updated DIP budget reporting from BRG to the Committee for distribution purposes.
8/23/2020	J. Wu	1.9	Reviewed updated 8/19 DIP budget report for Unsecured Creditors Committee.
8/24/2020	R. Zaidman	1.2	Finalized DIP budget report to be sent to Brown Rudnick and Committee.
8/25/2020	C. Kearns	0.5	Finalized presentation for the Committee re: DIP update and status of sale process.
8/26/2020	S. Sadruddin	1.1	Analyzed various positions outlined in the DIP objection to understand key concepts to be drafted in the Kearns expert report.
8/26/2020	R. Zaidman	0.8	Reviewed Debtors' critical vendors and select settlements and forecast within DIP budget.
8/27/2020	R. Zaidman	1.2	Analyzed DIP budget dated August 27, 2020 as posted in the Debtors' data room.
8/28/2020	J. Wu	2.8	Continued to prepare roll forward DIP budget analysis in 8/27 DIP budget report for Unsecured Creditors Committee.
8/28/2020	J. Wu	2.4	Prepared executive summary in 8/27 DIP budget report for Unsecured Creditors Committee.
8/28/2020	R. Zaidman	0.7	Participated in call with C. Hannon of EY re: DIP budget as of August 21, assumptions and results.
8/29/2020	J. Wu	2.7	Reviewed 8/27 DIP budget report for Unsecured Creditors Committee.
8/30/2020	R. Zaidman	1.5	Prepared DIP budget reporting for Committee through 8/21.
8/30/2020	J. Wu	1.0	Updated 8/27 DIP budget report for Unsecured Creditors Committee.
8/31/2020	R. Zaidman	2.3	Finalized DIP budget reporting for Committee through August 21,
8/31/2020	C. Kearns	0.4	Reviewed BRG's draft presentation for the Committee re: DIP update.
9/3/2020	R. Zaidman	1.3	Analyzed updated DIP budget forecast as posted to data room on September 3, 2020.
9/3/2020	J. Wu	1.3	Prepared DIP budget background section for Kearns Sales Declaration.
9/4/2020	J. Wu	2.8	Prepared roll forward DIP budget analysis in 9/3 DIP budget report for Unsecured Creditors Committee.
9/4/2020	J. Wu	2.5	Prepared executive summary in 9/3 DIP budget report for Unsecured Creditors Committee.

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
9/4/2020	J. Wu	1.7	Prepared six weeks ended cumulative variance analysis in 9/3 DIP budget report for Unsecured Creditors Committee.
9/4/2020	J. Wu	1.3	Participated in call with E&Y (C. Hannon) regarding the 9/3 DIP budget.
9/4/2020	J. Wu	1.2	Prepared one week variance in 9/3 DIP budget report for Unsecured Creditors Committee.
9/4/2020	R. Zaidman	0.8	Analyzed latest DIP usage over 13 week period from cash flow forecast.
9/4/2020	R. Zaidman	0.7	Participated in call with C. Hannon of E&Y re: DIP budget provided on September 3, 2020.
9/4/2020	R. Zaidman	0.5	Prepared for call with C. Hannon of E&Y re: review of latest DIP budget and actual cash flow activity.
9/4/2020	J. Wu	0.5	Reviewed 9/3 DIP budget report for Unsecured Creditors Committee.
9/6/2020	R. Zaidman	1.1	Analyzed draft BRG DIP budget report to be sent to Committee.
9/6/2020	J. Wu	1.0	Updated narrative in 9/3 DIP budget report for Unsecured Creditors Committee.
9/7/2020	R. Zaidman	2.0	Finalized DIP reporting for Committee through August 28 to send to Brown Rudnick.
9/8/2020	J. Vizzini	0.4	Reviewed final draft of DIP budget update report prepared for Committee.
9/10/2020	J. Wu	2.5	Prepared roll forward DIP budget chart in 9/10 DIP budget report for Unsecured Creditors Committee.
9/10/2020	R. Zaidman	2.2	Analyzed latest DIP budget received from E&Y via data room.
9/10/2020	J. Wu	1.9	Prepared seven weeks ended cumulative variance analysis in 9/10 DIP budget report for Unsecured Creditors Committee.
9/10/2020	J. Wu	1.1	Prepared one week variance in 9/10 DIP budget report for Unsecured Creditors Committee.
9/10/2020	R. Zaidman	0.4	Analyzed DIP budget for weekly escrow of professional fees and timing.
9/10/2020	J. Vizzini	0.3	Reviewed updated DIP budget prepared by E&Y and Debtors.
9/11/2020	J. Wu	2.8	Prepared executive summary in 9/10 DIP budget report for Unsecured Creditors Committee.
9/11/2020	J. Wu	2.6	Prepared narrative on actuals versus budget variance in 9/10 DIP budget report for Unsecured Creditors Committee.

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
9/11/2020	J. Wu	1.8	Prepared narrative on roll forward budget in 9/10 DIP budget report for Unsecured Creditors Committee.
9/11/2020	J. Wu	1.6	Reviewed 9/10 DIP budget report for Unsecured Creditors Committee.
9/11/2020	R. Zaidman	0.8	Prepared initial section of DIP budget report for the Committee.
9/11/2020	C. Kearns	0.7	Reviewed latest DIP budget update and considered implications to the waterfall.
9/11/2020	R. Zaidman	0.6	Participated in call with C. Hannon and J. Henrich of E&Y re: DIP budget provided on September 10, 2020.
9/11/2020	R. Zaidman	0.5	Reviewed supporting data from C. Hannon of E&Y re: DIP budget disbursements forecast.
9/14/2020	J. Wu	2.9	Prepared working capital forecast variance between 9/10 DIP budget and 9/3 DIP budget for 9/10 DIP budget report for Unsecured Creditors Committee.
9/14/2020	J. Wu	1.1	Prepared working capital peg narrative for 9/10 DIP budget report for Unsecured Creditors Committee.
9/14/2020	R. Zaidman	1.1	Updated DIP budget report for purposes to send to Committee.
9/14/2020	R. Zaidman	0.8	Analyzed latest DIP budget report to send to Committee including updated revisions.
9/14/2020	C. Kearns	0.5	Reviewed latest DIP update and our draft report for the Committee.
9/14/2020	J. Vizzini	0.3	Reviewed draft DIP budget variance report prepared for Committee.
9/15/2020	J. Borow	1.0	Reviewed operating and DIP variance report for UCC.
9/15/2020	J. Vizzini	0.4	Reviewed updated version of DIP budget reporting with impact on net working capital adjustment per APA.
9/16/2020	R. Zaidman	1.3	Finalized latest DIP budget report for distribution to the Committee.
9/16/2020	R. Zaidman	0.4	Analyzed latest critical vendor payments as compared to DIP budget.
9/16/2020	R. Zaidman	0.3	Prepared cover email to Committee on latest DIP budget report and case matters.
9/16/2020	R. Zaidman	0.1	Participated in call with J. Henrich (E&Y) re: DIP budget, working capital.
9/18/2020	J. Wu	2.7	Prepared narrative on actuals versus budget variance in 9/17 DIP budget report for Unsecured Creditors Committee.

Date	Professional	Hours	Description
<b>04. DIP Financing</b>			
9/18/2020	J. Wu	2.5	Prepared narrative on roll forward budget in 9/17 DIP budget report for Unsecured Creditors Committee.
9/18/2020	J. Wu	1.7	Prepared executive summary in 9/17 DIP budget report for Unsecured Creditors Committee.
9/18/2020	J. Wu	1.5	Prepared working capital adjustment variance between 9/17 DIP budget and 9/10 DIP budget in 9/17 DIP budget report for Unsecured Creditors Committee.
9/18/2020	R. Zaidman	1.3	Analyzed latest DIP budget prepared by Debtors.
9/18/2020	J. Wu	1.3	Reviewed 9/17 DIP budget report for Unsecured Creditors Committee.
9/18/2020	J. Borow	1.0	Reviewed liquidity report and DIP variance report to UCC.
9/21/2020	R. Zaidman	2.7	Finalized report for the Committee re: latest DIP budget.
9/21/2020	R. Zaidman	0.4	Participated in call with C. Hannon of E&Y re: latest DIP budget.
<b>Task Code</b>	<b>Total Hours</b>	<b>205.4</b>	

**05. Professional Retention/ Fee Application Preparation**

8/11/2020	M. Haverkamp	1.1	Prepared retention documents.
8/12/2020	M. Haverkamp	0.6	Prepared retention documents.
8/17/2020	M. Haverkamp	2.7	Prepared parties in interest schedules for retention declaration.
8/20/2020	M. Haverkamp	2.2	Prepared retention document package.
8/24/2020	M. Haverkamp	0.9	Prepared retention documents.
8/25/2020	M. Haverkamp	2.4	Prepared retention documents.
8/26/2020	M. Haverkamp	2.8	Prepared retention application.
8/27/2020	M. Haverkamp	2.8	Edited retention application package.
8/27/2020	M. Haverkamp	2.5	Prepared retention documents.
8/27/2020	M. Haverkamp	0.6	Reviewed Counsel comments to BRG retention application.
9/1/2020	M. Haverkamp	0.5	Prepared August fee application.
9/17/2020	N. Vazza	2.9	Continued to prepare August fee application.
9/17/2020	N. Vazza	2.9	Prepared August fee application.

Date	Professional	Hours	Description
<b>05. Professional Retention/ Fee Application Preparation</b>			
10/19/2020	N. Vazza	2.9	Prepared September fee application.
10/19/2020	N. Vazza	1.5	Continued to prepare September fee application.
10/20/2020	N. Vazza	1.4	Prepared September fee application.
11/18/2020	V. Triana	2.9	Prepared October fee application.
11/18/2020	V. Triana	1.1	Continued to prepare October fee application.
12/3/2020	N. Vazza	2.2	Prepared August-October fee application.
12/3/2020	M. Haverkamp	0.4	Reviewed first monthly fee statement.
12/3/2020	M. Haverkamp	0.4	Reviewed initial draft of final fee application.
12/9/2020	M. Haverkamp	1.1	Edited first monthly fee statement.
12/13/2020	M. Haverkamp	1.4	Edited first monthly fee statement.
12/16/2020	M. Haverkamp	1.3	Edited first monthly fee statement.
12/18/2020	M. Haverkamp	0.6	Edited first monthly fee statement.
12/21/2020	N. Vazza	1.2	Prepared August fee application.
12/21/2020	K. Hendry	0.4	Prepared October monthly fee application.
12/22/2020	M. Haverkamp	0.9	Prepared monthly schedule of outstanding fees for escrow.
12/22/2020	K. Hendry	0.2	Prepared September monthly fee application.
1/5/2021	K. Hendry	1.4	Prepared final fee application.
1/5/2021	M. Haverkamp	0.9	Edited final fee application.
1/6/2021	K. Hendry	0.8	Edited November fee detail.
1/7/2021	K. Hendry	0.4	Edited November fee detail.
1/8/2021	R. Zaidman	1.2	Prepared final fee app.
1/13/2021	R. Zaidman	2.0	Prepared final fee app.
1/14/2021	M. Haverkamp	0.4	Edited final fee application.
1/15/2021	K. Hendry	1.0	Prepared December time detail for monthly fee application.

Berkeley Research Group, LLC

Invoice for the 8/11/2020 - 2/5/2021 Period

Date	Professional	Hours	Description
<b>05. Professional Retention/ Fee Application Preparation</b>			
1/22/2021	R. Zaidman	2.3	Prepared final fee app.
1/26/2021	M. Haverkamp	1.2	Edited final fee application.
1/28/2021	M. Haverkamp	0.7	Edited final fee application.
2/1/2021	K. Hendry	2.0	Prepared final fee application.
2/1/2021	M. Haverkamp	1.6	Edited final fee application.
2/2/2021	K. Hendry	2.9	Prepared final fee application.
2/2/2021	M. Haverkamp	1.1	Edited final fee application.
2/2/2021	K. Hendry	0.4	Continued to prepare final fee application.
2/3/2021	K. Hendry	2.0	Drafted final fee application.
2/3/2021	M. Haverkamp	1.7	Edited final fee application.
2/3/2021	M. Haverkamp	1.6	Continued editing final fee application.
2/3/2021	K. Hendry	1.6	Continued preparing final fee application.
2/4/2021	M. Haverkamp	2.9	Reviewed final fee application.
2/4/2021	K. Hendry	2.8	Edited final fee application.
2/4/2021	R. Zaidman	2.7	Reviewed final fee application.
2/4/2021	K. Hendry	1.0	Continued to prepare final fee application.
2/5/2021	M. Haverkamp	2.1	Prepared final fee application.
2/5/2021	K. Hendry	1.3	Continued to prepare final fee application.
2/5/2021	C. Kearns	1.0	Conducted final review of final fee application.
2/5/2021	J. Borow	0.5	Finalized final fee application.
<b>Task Code Total Hours</b>		<b>86.3</b>	
<b>06. Attend Hearings/ Related Activities</b>			
8/14/2020	C. Kearns	0.2	Held status teleconference with R. Stark (Brown Rudnick) on trial related issues.
8/15/2020	J. Dunn	2.7	Continued to assist Counsel in preparation for hearing.

Berkeley Research Group, LLC

Invoice for the 8/11/2020 - 2/5/2021 Period

Date	Professional	Hours	Description
<b>06. Attend Hearings/ Related Activities</b>			
8/15/2020	J. Dunn	2.6	Assisted Counsel in preparation for hearing.
8/15/2020	J. Dunn	2.1	Continued to assist Counsel in preparation for hearing.
8/15/2020	C. Kearns	0.5	Prepared for upcoming deposition.
8/16/2020	C. Kearns	0.9	Prepared for deposition by reviewing key documents.
8/17/2020	C. Kearns	2.7	Prepared for my deposition re: declaration in support of the UCC bid procedures objection.
8/17/2020	A. Jiang	2.3	Listened telephonically to deposition of J. Lewis of Houlihan regarding his declaration on bidding procedures.
8/17/2020	A. Jiang	2.2	Listened telephonically to deposition of W. Peluchiwski of Houlihan regarding his declaration on bidding procedures.
8/17/2020	C. Kearns	2.0	Provided deposition testimony re: my declaration on bid procedures and DIP motions.
8/17/2020	A. Jiang	1.6	Listened telephonically to deposition of J. Fick of Houlihan regarding his declaration on bidding procedures.
8/17/2020	J. Borow	1.3	Reviewed depositions and related documents filed with the court.
8/17/2020	C. Kearns	0.7	Read rough transcript of my deposition.
8/17/2020	C. Kearns	0.4	Participated in trial preparation call with Brown Rudnick team (R. Stark, J. Stoll and O. Lashko).
8/18/2020	R. Suess	2.9	Attended hearing on bid procedures and DIP financing.
8/18/2020	C. Kearns	2.9	Continued participation via Zoom teleconference - trial on bid procedures and DIP.
8/18/2020	R. Suess	2.9	Continued to attend hearing on bid procedures and DIP financing.
8/18/2020	R. Zaidman	2.9	Participated in second day Bankruptcy Court hearing via teleconference call.
8/18/2020	C. Kearns	2.9	Participated trial on bid procedures and DIP via Zoom teleconference.
8/18/2020	J. Vizzini	2.8	Participated in telephonic hearing regarding post-petition financing and bidding procedures.
8/18/2020	R. Zaidman	2.6	Continued to participate in second day Bankruptcy Court hearing via teleconference call.
8/18/2020	J. Vizzini	2.4	Continued to participate in telephonic hearing regarding post-petition financing and bidding procedures.



Date	Professional	Hours	Description
<b>06. Attend Hearings/ Related Activities</b>			
8/18/2020	J. Borow	2.0	Attended hearing on DIP motion and Stalking Horse procedures.
8/18/2020	J. Borow	2.0	Continued attending hearing on DIP and Stalking Horse procedures.
8/18/2020	J. Borow	2.0	Continued attending hearing on DIP and Stalking Horse procedures.
8/18/2020	R. Sues	1.3	Continued to attend hearing on bid procedures and DIP financing.
8/18/2020	J. Vizzini	1.1	Continued to participate in telephonic hearing regarding post-petition financing and bidding procedures.
8/18/2020	C. Kearns	0.8	Prepared for likely trial testimony.
8/18/2020	C. Kearns	0.4	Continued participation via Zoom teleconference - trial on bid procedures and DIP.
9/14/2020	R. Zaidman	2.3	Prepared sections of Committee presentation to be used at the Bankruptcy Court sale hearing on settlement and hypothetical recoveries.
9/14/2020	R. Zaidman	2.0	Continued to update Committee presentation to be used as demonstrative for sale hearing.
9/14/2020	J. Borow	1.0	Reviewed draft of trial demonstratives for upcoming court hearing.
9/14/2020	C. Kearns	0.5	Reviewed draft of trial demonstratives.
9/14/2020	R. Zaidman	0.1	Participated in call with O. Lashko of Brown Rudnick re: demonstrative for Court hearing.
9/15/2020	R. Zaidman	2.0	Finalized Committee presentation to be used at the Bankruptcy Court sale hearing on settlement and hypothetical recoveries.
9/15/2020	R. Sues	1.1	Attended hearing on sale process and settlement.
9/15/2020	R. Zaidman	1.0	Attended Bankruptcy Court hearing via teleconference re: sale hearing.
9/15/2020	J. Borow	1.0	Attended sale hearing.
9/15/2020	J. Vizzini	1.0	Participated in telephonic sale hearing.
9/15/2020	C. Kearns	1.0	Participated via video conference in sale motion hearing.
9/15/2020	C. Kearns	0.3	Finalized demonstratives for the sale hearing.
9/15/2020	C. Kearns	0.3	Prepared for possible speaking role at the hearing re: recovery scenarios in the trial demonstratives.

Date	Professional	Hours	Description
<b>06. Attend Hearings/ Related Activities</b>			
9/15/2020	R. Zaidman	0.2	Participated in call with O. Lashko and M. Sawyer of Brown Rudnick re: preparation for sale hearing.
9/15/2020	R. Zaidman	0.1	Participated in additional call with R. Stark of Brown Rudnick re: preparation for sale hearing.
9/15/2020	R. Zaidman	0.1	Participated in call with R. Stark of Brown Rudnick re: preparation for sale hearing.
11/9/2020	R. Zaidman	0.8	Attended court hearing - re: Disclosure Statement.
11/9/2020	J. Borow	0.8	Attended Disclosure Statement hearing.
11/9/2020	R. Suess	0.8	Attended hearing on Disclosure Statement.
11/9/2020	J. Vizzini	0.8	Participated in telephonic hearing regarding Disclosure Statement.
11/9/2020	C. Kearns	0.7	Listened to the Disclosure Statement hearing.
11/12/2020	C. Kearns	0.3	Listened to court status conference.
11/18/2020	R. Suess	1.1	Attended hearing on relief motions.
11/18/2020	J. Borow	0.9	Attended hearing on various matters in bankruptcy court.
12/16/2020	J. Borow	0.8	Reviewed issues to be reviewed at court hearing.
12/16/2020	J. Borow	0.5	Attended court hearing on various motions.
12/16/2020	R. Zaidman	0.4	Attended telephonic court hearing re: Disclosure Statement.
12/16/2020	J. Vizzini	0.3	Participated in telephonic hearing on Disclosure Statement.
12/18/2020	J. Vizzini	2.4	Participated in telephonic hearing regarding Plan confirmation.
12/18/2020	R. Zaidman	2.3	Attended court hearing (telephonic) re: Plan confirmation.
12/18/2020	C. Kearns	2.0	Attended, telephonically, a portion of confirmation hearing.
12/18/2020	J. Borow	1.7	Attended a portion of confirmation hearing, via phone.
1/21/2021	J. Borow	0.6	Attended hearing in bankruptcy court
<b>Task Code</b>	<b>Total Hours</b>	<b>85.3</b>	
<b>07. Interaction/ Meetings with Debtors/ Counsel</b>			

Date	Professional	Hours	Description
<b>07. Interaction/ Meetings with Debtors/ Counsel</b>			
8/12/2020	R. Zaidman	1.1	Participated in call with Weil (R. Berkovich), EY (J. Ficks), Houlihan team, Brown Rudnick (J. Stoll, R. Stark, O. Lashko) re: introduction call on case matters.
8/12/2020	J. Dunn	1.1	Participated in meeting with Debtors' Counsel and advisors and O. Lashko from Brown Rudnick regarding document production and case issues.
8/12/2020	J. Borow	1.0	Held discussion with EY (J. Ficks), Weil (R. Berkovich) and Brown Rudnick (J. Stoll) re: introduction to issues.
8/12/2020	R. Suess	1.0	Participated in call with Debtor Counsel (R. Berkovich of Weil) to introduce Debtor advisors.
8/12/2020	J. Vizzini	1.0	Participated in introduction call with Debtors' advisors (Houlihan, EY - J. Ficks, and Weil - R. Berkovich) to discuss DIP and sale issues.
8/12/2020	C. Kearns	0.5	Participated in portion of a kickoff call with Weil (R. Berkovich) and Houlihan team on capital raise process.
8/13/2020	J. Borow	1.5	Held meeting with Company Management (T. Todd) and Counsel (J. Stoll) re: status of business and prospects.
8/13/2020	R. Suess	1.4	Participated in call with Debtor and Counsel (T. Teske of Briggs & Stratton, M. Schwertfeger of Briggs & Stratton, R. Berkovich of Weil) to provide an overview of the Company and recent events.
8/13/2020	J. Vizzini	1.4	Participated in call with Debtors (T. Teske and M. Schwertfeger) regarding business overview and refinancing/sale process.
8/13/2020	J. Wu	1.3	Participated in call with Brown Rudnick (J. Stoll and O. Lashko) and Debtor Management (T. Teske and M. Schwertfeger) re: business overview.
8/13/2020	J. Borow	1.0	Prepared for meeting with Company Management (T. Todd) and related questions to consider.
8/13/2020	J. Borow	0.9	Prepared for meeting with Company Management (T. Todd).
8/13/2020	J. Vizzini	0.2	Reviewed list of questions for call with Management regarding the refinancing/sale process and operations.
8/17/2020	C. Kearns	0.5	Reviewed Debtors' reply brief re: bid procedures and DIP.
8/19/2020	J. Borow	0.5	Held discussion with EY (J. Henrich) re: updated projections.
8/24/2020	C. Kearns	1.3	Held call with the Management team (T. Teske and M. Schwertfeger) and the Committee re: presentation of the blowout material.
8/24/2020	J. Borow	1.2	Held discussion with Company Executives re: state of the business.

Date	Professional	Hours	Description
<b>07. Interaction/ Meetings with Debtors/ Counsel</b>			
8/24/2020	J. Vizzini	1.2	Participated in call with Debtors and Committee to discuss business.
8/24/2020	R. Suess	1.1	Participated in call with Debtor and Counsel (T. Teske of Briggs & Stratton, M. Schwertfeger of Briggs & Stratton, R. Berkovich of Weil) to provide presentation to UCC on business updates.
8/24/2020	J. Dunn	1.1	Participated in Management call with Debtors (T. Teske and M. Schwertfeger) re: business overview.
8/24/2020	J. Wu	1.0	Participated in call with Debtor Management (T. Teske and M. Schwertfeger) to discuss Company overview.
8/26/2020	R. Zaidman	0.2	Corresponded with J. Henrich of EY re: call with Operations Management.
8/27/2020	R. Suess	1.0	Participated in call with Debtor (Mark Schwertfeger of Briggs & Stratton) to discuss overview of operations.
8/27/2020	J. Vizzini	1.0	Participated in call with Debtors (T. Teske and M. Schwertfeger) and EY (J. Henrich, J. Ficks) to discuss operational follow up questions.
8/27/2020	R. Zaidman	1.0	Participated in call with J. Henrich (EY), M. Schertfeger, E. Chack, and T. Rugg (all Briggs & Stratton) re: operations, inventory.
8/27/2020	R. Suess	0.8	Reviewed notes from operations call with Debtor.
8/27/2020	R. Zaidman	0.2	Corresponded with C. Hannon of EY re: critical vendors, DIP budget.
8/27/2020	C. Kearns	0.2	Reviewed call notes from the diligence call with Senior Management re: operations and production control.
8/31/2020	J. Borow	0.3	Held discussion with Houlihan (W. Peluchowski) re: bids as consulting party.
9/2/2020	C. Kearns	0.3	Held call with Houlihan restructuring team to discuss framework to possibly settle the case.
9/2/2020	R. Zaidman	0.3	Participated in call with J. Lewis and R. Snellenbarger of Houlihan re: framework for settlement.
9/5/2020	C. Kearns	0.2	Held call with Houlihan to discuss KPS response to settlement proposal.
9/8/2020	C. Kearns	0.8	Held call with Brown Rudnick team (A. Carty and O. Lashko) to review draft sale motion objection and related expert report.
9/10/2020	C. Kearns	0.2	Emailed with Houlihan re: ongoing settlement discussions.
9/11/2020	J. Wu	0.5	Participated in call with E&Y (C. Hannon) regarding the 9/10 DIP budget.

Date	Professional	Hours	Description
<b>07. Interaction/ Meetings with Debtors/ Counsel</b>			
9/21/2020	J. Wu	0.8	Participated in call with E&Y (C. Hannon) regarding the 9/17 DIP budget.
9/25/2020	J. Wu	0.7	Participated in call with Houlihan (B. Marks) regarding substantive and non-substantive consolidation analysis.
10/1/2020	R. Zaidman	0.4	Participated in call with B. Marks of Houlihan re: Plan provisions, recoveries, and intercompany.
12/8/2020	R. Zaidman	0.4	Corresponded with C. Hannon and J. Henrich of EY re: insurance matters and claims.
12/18/2020	R. Zaidman	1.8	Participated in call with Weil (R. Berkovich), EY (J. Henrich, C. Hannon), Brown Rudnick (O. Lashko, M. Schlan) and Plan Administrator (A. Halperin) re: case matters, transition.
12/18/2020	R. Zaidman	0.8	Reviewed transition-related document prepared by Debtors for Plan Administrator meeting.
12/22/2020	R. Zaidman	1.6	Participated in additional call with Weil (R. Berkovich), EY (J. Henrich, C. Hannon), Brown Rudnick (O. Lashko, M. Schlan) and Plan Administrator (A. Halperin) re: case matters, transition.
12/22/2020	R. Zaidman	0.9	Participated in call with V. DePiro (assisting Plan Administrator) re: Plan Administrator transition.
12/30/2020	R. Zaidman	1.4	Participated in call with Plan Administrator (A. Halperin) and Brown Rudnick (O. Lashko) re: case matters.
12/30/2020	R. Zaidman	0.7	Prepared for call with Plan Administrator (A. Halperin) and Brown Rudnick (O. Lashko) re: latest claims and recovery analysis.
12/30/2020	R. Zaidman	0.1	Participated in call with C. Hannon of EY re: claims, recoveries.

**Task Code Total Hours****37.9****08. Interaction/ Meetings with Creditors/ Counsel**

8/11/2020	C. Kearns	1.1	Held call with Brown Rudnick team (J. Stoll, A. Carty and O. Lashko) to discuss potential issues re: DIP and bid procedures.
8/11/2020	R. Zaidman	0.9	Participated in call with O. Lashko, J. Stoll and A. Carty of Brown Rudnick re: next steps, work plan.
8/11/2020	R. Suess	0.9	Participated in follow up call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss objection to bid procedure and DIP financing.
8/11/2020	J. Vizzini	0.9	Participated in follow up call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss objection to bid procedures and DIP financing.
8/11/2020	R. Zaidman	0.5	Participated in call with O. Lashko of Brown Rudnick re: next steps, work plan.

Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
8/11/2020	R. Suess	0.5	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss objection to bid procedure and DIP financing.
8/11/2020	J. Vizzini	0.5	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss objection to bid procedures and DIP financing.
8/12/2020	J. Vizzini	0.6	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss objection to bid procedures and related declaration.
8/12/2020	R. Zaidman	0.5	Participated in call with A. Carty of Brown Rudnick re: DIP budget, asset sales.
8/12/2020	R. Zaidman	0.3	Participated in call with O. Lashko of Brown Rudnick re: pre call prior to professional calls on case matters.
8/12/2020	J. Vizzini	0.2	Reviewed email from UCC Counsel (O. Lashko of Brown Rudnick) regarding ad hoc group request for an extension of DIP and bidding procedures hearing.
8/13/2020	J. Dunn	0.8	Participated in conference call with O. Lashko of Brown Rudnick regarding case status.
8/13/2020	R. Zaidman	0.7	Participated in call with A. Carty, J. Stoll and O. Lashko of Brown Rudnick re: latest UCC filings and comments.
8/13/2020	C. Kearns	0.6	Held call with Brown Rudnick team (O. Lashko) to review draft objection and declaration.
8/13/2020	J. Borow	0.6	Held discussion with Counsel (O. Lashko) re: Kearns declaration on the bidding procedures and meeting with Management of Debtor.
8/13/2020	R. Suess	0.5	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss C. Kearns declaration.
8/13/2020	R. Suess	0.4	Reviewed edits to C. Kearns declaration in preparation for call with Counsel.
8/13/2020	C. Kearns	0.3	Held call with Brown Rudnick team to debrief after Management call.
8/15/2020	J. Dunn	2.7	Prepared analysis for Counsel regarding valuation of Debtors.
8/15/2020	R. Zaidman	0.5	Participated in call with A. Carty of Brown Rudnick re: liquidity, DIP budgets.
8/16/2020	R. Zaidman	0.8	Participated in call with O. Lashko and J. Stoll of Brown Rudnick re: objection, next steps.
8/17/2020	C. Kearns	0.5	Held call with J. Stoll and O. Lashko (Brown Rudnick) re: deposition and related prep, bid procedures, and DIP.
8/17/2020	R. Zaidman	0.3	Participated in portion of call with J. Stoll, R. Stark and O. Lashko of Brown Rudnick re: DIP availability and borrowing base.

Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
8/17/2020	C. Kearns	0.2	Held call with O. Lashko (Brown Rudnick) re: DIP and bid procedures potential settlement parameters.
8/18/2020	C. Kearns	0.5	Held status call with Brown Rudnick litigation team in advance of the trial on bid procedures and DIP.
8/19/2020	R. Zaidman	1.0	Participated in call with O. Lashko, A. Carty from Brown Rudnick re: case matters, next steps.
8/19/2020	J. Vizzini	0.9	Participated in call with UCC Counsel (O. Lashko and R. Stark of Brown Rudnick) regarding next steps post DIP and bidding procedures hearing.
8/19/2020	R. Suess	0.9	Participated in follow up call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss go-forward case strategy.
8/19/2020	C. Kearns	0.9	Participated in status call with Brown Rudnick team (O. Lashko and R. Stark) re: next steps with sale and Plan related issues after bid procedures hearing.
8/19/2020	J. Vizzini	0.8	Prepared case work plan for junior staff.
8/19/2020	J. Borow	0.5	Held discussion with Counsel at Brown Rudnick re: process and status going forward on sale issues.
8/20/2020	J. Borow	1.5	Held meeting with UCC and Counsel at Brown Rudnick (R. Stark) re: strategy and process forward.
8/20/2020	C. Kearns	1.5	Participated in call with the Committee re: liquidity update, sale process, legal update, and debrief after the trial.
8/20/2020	R. Zaidman	1.5	Participated in Committee call with Brown Rudnick (O. Lashko, R. Stark) re: update call, next steps.
8/20/2020	J. Vizzini	1.5	Participated in update call with UCC and Counsel (O. Lashko and R. Stark of Brown Rudnick) re: update call, next steps.
8/20/2020	J. Vizzini	1.4	Prepared for update call with Committee and Counsel.
8/20/2020	J. Vizzini	0.3	Prepared case work plan for junior staff.
8/20/2020	C. Kearns	0.3	Prepared for call with the Committee re: liquidity, cash management and status of asset sale process.
8/21/2020	C. Kearns	0.5	Held internal call with R. Zaidman, J. Borow and J. Vizzini (all BRG) to debrief on various work streams including business plan, sale process, ad hoc interaction and framework for possible expert report on the sale.
8/21/2020	R. Zaidman	0.5	Reviewed document request list to be provided to Company from Brown Rudnick.

Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
8/23/2020	C. Kearns	0.2	Emailed with the Committee re: upcoming "meeting" with the Management team.
8/23/2020	J. Vizzini	0.2	Updated case work plan for junior staff.
8/24/2020	J. Vizzini	0.9	Participated in call with ad hoc group lender (A. Ruth of Whitebox), ad hoc group Counsel (J. Krause of Gibson Dunn) and UCC Counsel (R. Stark of Brown Rudnick) to discuss ad hoc diligence questions.
8/24/2020	R. Zaidman	0.9	Participated in call with R. Stark of Brown Rudnick, J. Krause of Gibson Dunn and A. Ruth of White Box re: case matters, diligence.
8/25/2020	J. Borow	1.1	Held meeting with UCC and Counsel at Brown Rudnick (R. Stark) re: status of matter and update on budgets and sale process.
8/25/2020	J. Vizzini	1.1	Participated in call with Committee Counsel (O. Lashko of Brown Rudnick) to discuss expert report preparation.
8/25/2020	R. Zaidman	1.1	Participated in call with O. Lashko, A. Carty and B. Chow of Brown Rudnick re: sales process, projections, next steps.
8/25/2020	R. Zaidman	1.1	Participated in call with UCC and Brown Rudnick (O. Lashko, R. Stark) re: case update call.
8/25/2020	C. Kearns	1.1	Participated in update call with Committee and Counsel (O. Lashko of Brown Rudnick) to debrief after the bid procedures hearing, DIP budget update, and status of the asset sale process.
8/25/2020	J. Vizzini	1.1	Participated in update call with Committee and Counsel (O. Lashko of Brown Rudnick) to discuss sale process and go forward strategy.
8/25/2020	R. Suess	1.0	Participated in call weekly Committee call with UCC Counsel (O. Lashko of Brown Rudnick).
8/25/2020	J. Wu	1.0	Participated in call with Brown Rudnick (R. Stark and O. Lashko) and the Unsecured Creditors Committee re: case status.
8/25/2020	R. Zaidman	0.9	Participated in call with ad hoc group and J. Krause of Gibson Dunn re: diligence.
8/25/2020	J. Borow	0.9	Participated in call with ad hoc group and J. Krause of Gibson Dunn regarding potential investment and/or purchase of businesses.
8/25/2020	C. Kearns	0.8	Held call with the ad hoc group (J. Krause of Gibson Dunn) re: sale process and Plan related issues.
8/25/2020	R. Zaidman	0.2	Corresponded with J. Krause of Gibson Dunn re: materials to share with ad hoc group in diligence of Company.
8/26/2020	R. Zaidman	0.7	Participated in call with O. Lashko of Brown Rudnick re: case status, diligence, projections, financials.



Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
8/26/2020	C. Kearns	0.5	Held call with Counsel to the ad hocs (J. Krause of Gibson Dunn) re: diligence status and process related issues.
8/26/2020	C. Kearns	0.5	Held call with O. Lashko (Brown Rudnick) to debrief on our calls with ad hoc members and Counsel re: next steps.
8/27/2020	J. Vizzini	0.4	Reviewed emails from Counsel (O. Lashko of Brown Rudnick) and ad hoc (J. Krause of Gibson Dunn) group related to sale process.
8/28/2020	C. Kearns	0.3	Held status teleconference with O. Lashko (Brown Rudnick) re: bid status and ad hoc interaction.
8/31/2020	J. Borow	1.3	Held discussion with Counsel (R. Stark) re: settlement and litigation and valuation issues.
8/31/2020	R. Zaidman	1.2	Participated in call with Brown Rudnick team (O. Lashko, R. Stark) re: case status, next steps for Committee.
8/31/2020	R. Suess	1.2	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss case strategy.
8/31/2020	J. Wu	1.0	Participated in professionals call with Brown Rudnick (R. Stark, O. Lashko).
8/31/2020	R. Zaidman	0.3	Participated in call with O. Lashko of Brown Rudnick re: case status.
8/31/2020	C. Kearns	0.2	Emailed with Counsel re: Committee agenda and issues list.
8/31/2020	R. Zaidman	0.2	Participated in call with O. Lashko of Brown Rudnick re: case status.
9/1/2020	J. Borow	1.5	Held meeting with UCC and Counsel at Brown Rudnick (R. Stark) re: updated financial information and path forward in process.
9/1/2020	R. Suess	1.4	Participated in call weekly Committee call with UCC Counsel (O. Lashko of Brown Rudnick).
9/1/2020	C. Kearns	1.4	Participated in call with the Committee re: sale process, liquidity update, waterfall scenarios, claims pool estimate, litigation related issues and timing.
9/1/2020	R. Zaidman	1.4	Participated in full Committee call with Brown Rudnick re: case update, next steps.
9/1/2020	J. Vizzini	1.4	Participated in weekly update call with Counsel (R. Stark and O. Lashko of Brown Rudnick) to discuss liquidity, sale process status and next steps.
9/1/2020	J. Wu	1.0	Participated in call with Brown Rudnick (R. Stark, O. Lashko) and the Unsecured Creditors Committee.

Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
9/1/2020	R. Zaidman	1.0	Prepared for full Committee call re: review of latest DIP budget and liquidity outlook.
9/1/2020	C. Kearns	0.5	Held call with individual Committee member on bids, liquidity and possible settlement scenarios.
9/1/2020	R. Zaidman	0.2	Corresponded with C. Wong of Committee re: projections.
9/2/2020	C. Kearns	0.8	Held calls with O. Lashko and R. Stark (Brown Rudnick) on status of BRG's analysis and potential path to settle.
9/2/2020	C. Kearns	0.7	Held call with R. Stark (Brown Rudnick) and an individual Committee member re: potential framework to settle.
9/3/2020	R. Zaidman	0.5	Participated in call with O. Lashko of Brown Rudnick re: recovery analysis, RemainCo analysis, next steps.
9/5/2020	C. Kearns	0.2	Emailed Brown Rudnick with call notes on our discussion with Houlihan.
9/5/2020	C. Kearns	0.2	Emailed with Brown Rudnick responding to my Houlihan call notes.
9/7/2020	R. Suess	1.1	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss Kearns Declaration.
9/7/2020	J. Borow	1.0	Held meeting with Counsel at Brown Rudnick (J. Jonas) re: litigation issues.
9/8/2020	R. Zaidman	1.2	Prepared for upcoming Committee call with Brown Rudnick re: DIP budget and recovery analysis.
9/8/2020	J. Borow	1.0	Held meeting with UCC and Counsel at Brown Rudnick (M. Sawyer) re: update to financial issues and matter.
9/8/2020	R. Suess	1.0	Participated in call weekly Committee call with UCC Counsel (O. Lashko of Brown Rudnick).
9/8/2020	J. Wu	1.0	Participated in call with Brown Rudnick (R. Stark, O. Lashko) and the Unsecured Creditors Committee.
9/8/2020	R. Suess	1.0	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss Kearns Declaration.
9/8/2020	J. Vizzini	1.0	Participated in weekly update call with Counsel (O. Lashko of Brown Rudnick) to discuss liquidity, status of objections and potential settlement.
9/8/2020	R. Zaidman	0.9	Participated in full Committee call with Brown Rudnick re: case update, next steps.
9/10/2020	J. Borow	1.0	Held meeting with UCC and Counsel at Brown Rudnick (R. Stark) regarding settlement and updated financial information.

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Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
9/10/2020	R. Suess	1.0	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss case strategy.
9/10/2020	R. Zaidman	0.9	Participated in full Committee update meeting.
9/10/2020	J. Vizzini	0.9	Participated in update call with Counsel (R. Stark and O. Lashko of Brown Rudnick) and Committee to discuss proposed global settlement.
9/10/2020	J. Wu	0.8	Participated in call with Brown Rudnick (R. Stark, O. Lashko) and the Unsecured Creditors Committee - re: case update call.
9/10/2020	R. Zaidman	0.7	Reviewed materials to be discussed in full Committee meeting.
9/10/2020	J. Borow	0.5	Held pre call with Counsel at Brown Rudnick (R. Stark) in preparation for UCC call.
9/10/2020	R. Zaidman	0.4	Participated in pre call with Brown Rudnick team (O. Lashko, R. Stark) in advance of full Committee update meeting.
9/10/2020	R. Zaidman	0.3	Corresponded with O. Lashko of Brown Rudnick re: settlement proposal with ABL lenders.
9/11/2020	C. Kearns	0.5	Held status teleconference with O. Lashko (Brown Rudnick) re: documenting settlement on sale motion, wind down related issues and waterfall.
9/14/2020	C. Kearns	0.7	Held calls with O. Lashko (Brown Rudnick) on settlement related discussions and trial demonstratives.
9/14/2020	R. Zaidman	0.3	Participated in call with O. Lashko of Brown Rudnick re: settlement, demonstrative for court hearing.
9/14/2020	R. Zaidman	0.1	Participated in call with O. Lashko of Brown Rudnick re: settlement.
9/14/2020	R. Zaidman	0.1	Participated in call with O. Lashko of Brown Rudnick re: waterfall.
9/15/2020	C. Kearns	0.3	Responded to inbound inquiries from creditors based on the waterfall per the trial demonstrative.
9/15/2020	C. Kearns	0.2	Followed up with Counsel after the hearing re: next steps.
9/15/2020	R. Zaidman	0.2	Participated in call with S. Sarnobat of Atalaya re: sale hearing.
9/16/2020	R. Zaidman	0.4	Participated in call with A. Ruth of Whitebox re: sale hearing.
9/16/2020	C. Kearns	0.3	Held call with an individual noteholder re: the trial demonstratives and waterfall.
9/17/2020	C. Kearns	0.5	Held status teleconference with O. Lashko (Brown Rudnick) on Plan related issues and waterfall.

Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
9/17/2020	R. Zaidman	0.2	Participated in call with A. Team of First Ballantyne, LLC re: sale hearing.
9/18/2020	C. Kearns	0.7	Held call with O. Lashko (Brown Rudnick) on Plan related issues and latest waterfall.
9/21/2020	C. Kearns	0.5	Reviewed draft reports for the Committee re: waterfall update and DIP.
9/21/2020	R. Zaidman	0.3	Prepared update for Committee for weekly status distribution email.
9/21/2020	R. Zaidman	0.2	Participated in call with O. Lashko re: Plan, subcon, TSA.
9/22/2020	R. Zaidman	0.3	Participated in call with J. Farricielli of Cantor re: case matters, recoveries.
9/23/2020	C. Kearns	0.2	Held short conference with R. Stark (Brown Rudnick) on claims administration and Plan issues.
9/24/2020	C. Kearns	0.3	Reviewed status of updated waterfall and Plan related analysis.
9/29/2020	J. Borow	0.7	Held meeting with UCC and Sidley (M. Burke) re: update on Disclosure Statement and litigation issues.
9/29/2020	C. Kearns	0.4	Responded to inbound creditor inquiry.
9/29/2020	R. Zaidman	0.2	Participated in call with J. Li of Fulcra re: case status.
9/30/2020	C. Kearns	0.2	Held call with individual Committee member re: status of the waterfall and Plan process.
10/1/2020	R. Zaidman	0.3	Participated in call with O. Lashko of Brown Rudnick re: Plan, recoveries.
10/5/2020	R. Zaidman	0.5	Corresponded with noteholders re: cure costs, recoveries.
10/5/2020	C. Kearns	0.2	Emailed with Counsel on Plan and claims issues.
10/6/2020	R. Zaidman	2.0	Prepared for full Committee call presentation re: case update.
10/6/2020	J. Borow	1.2	Meeting with UCC and Counsel of Brown Rudnick (R. Stark) re: waterfall and recovery issues.
10/6/2020	J. Wu	0.8	Participated in call with Brown Rudnick (R. Stark, O. Lashko) and the Unsecured Creditors Committee.
10/6/2020	R. Suess	0.8	Participated in call with UCC Counsel (O. Lashko of Brown Rudnick) to discuss potential recovery scenarios.
10/6/2020	R. Zaidman	0.8	Participated in full Committee call re: case status.

Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
10/6/2020	J. Vizzini	0.8	Participated in weekly update call with Committee to discuss updated waterfall and recovery analysis.
10/6/2020	J. Borow	0.7	Prepared for meeting with UCC.
10/7/2020	C. Kearns	0.2	Held status call with O. Lashko (Brown Rudnick) re: Disclosure Statement and claims estimates.
10/13/2020	C. Kearns	0.2	Responded to inbound creditor inquiry.
10/14/2020	C. Kearns	0.2	Responded to inbound creditor inquiries.
10/15/2020	C. Kearns	0.1	Responded to inbound inquiries.
10/19/2020	C. Kearns	0.2	Reviewed emails from creditors re: inbound inquiries.
10/23/2020	C. Kearns	0.2	Responded to inbound creditor inquiry.
10/29/2020	C. Kearns	0.6	Held call with Houlihan and EY teams to review latest waterfall and related revision to the Disclosure Statement.
10/29/2020	R. Zaidman	0.5	Participated in call with O. Lashko re: latest claims analysis, recoveries.
10/29/2020	C. Kearns	0.4	Held status conference call with R. Zaidman and O. Lashko (Brown Rudnick) re: waterfall and claims.
10/30/2020	R. Zaidman	0.4	Participated in call with O. Lashko re: latest claims analysis, recoveries.
10/30/2020	C. Kearns	0.4	Reviewed our draft report for the Committee re: update to estimated range of recoveries and revisions to the Disclosure Statement.
11/3/2020	R. Zaidman	0.3	Corresponded with O. Lashko - re: amended Disclosure Statement, claims.
11/4/2020	C. Kearns	0.5	Reviewed draft report for the Committee re: Plan and recovery update.
11/5/2020	C. Kearns	0.2	Emailed draft for the Committee on Plan and recovery update.
11/6/2020	R. Zaidman	1.7	Reviewed Brown Rudnick correspondence update to the Committee, including related materials.
11/11/2020	R. Zaidman	0.2	Reviewed latest Committee case update from Brown Rudnick.
11/17/2020	R. Zaidman	0.5	Participated in call with separate noteholder - re: amended Disclosure Statement.
11/17/2020	R. Zaidman	0.4	Participated in call with noteholder - re: amended Disclosure Statement.
11/17/2020	C. Kearns	0.2	Responded to inbound creditor call.

Date	Professional	Hours	Description
<b>08. Interaction/ Meetings with Creditors/ Counsel</b>			
11/18/2020	R. Zaidman	0.3	Corresponded with Brown Rudnick - re: Exmark status.
11/18/2020	R. Zaidman	0.2	Participated in call with O. Lashko of Brown Rudnick - re: case matters, Exmark.
11/18/2020	R. Zaidman	0.1	Participated in call with M. Schlan of Brown Rudnick - re: case matters.
11/23/2020	R. Zaidman	0.5	Participated in call with noteholder - re: latest Disclosure Statement.
11/23/2020	R. Zaidman	0.4	Reviewed draft Committee update from Brown Rudnick.
11/23/2020	R. Zaidman	0.3	Corresponded with noteholder - re: Disclosure Statement, other case matters.
11/23/2020	C. Kearns	0.2	Sent status email to the Committee on Plan / waterfall related issues.
11/24/2020	R. Zaidman	0.5	Corresponded with noteholders on Disclosure Statement and claims.
11/24/2020	C. Kearns	0.2	Responded to inbound creditor call.
12/4/2020	R. Zaidman	0.5	Participated in call with noteholder re: case status, Disclosure Statement.
12/7/2020	R. Zaidman	0.4	Corresponded with noteholder on latest case matters, claims and timing.
12/15/2020	R. Zaidman	0.5	Participated in call with noteholder re: case status, Disclosure Statement.
12/18/2020	R. Zaidman	0.2	Corresponded with noteholder on latest case matters and timing.
12/20/2020	R. Zaidman	0.2	Corresponded with noteholder on latest case matters and timing.
12/21/2020	C. Kearns	0.3	Responded to inbound creditor inquiry.
12/22/2020	R. Zaidman	0.4	Participated in call with Brown Rudnick (O. Lashko) re: claims, case matters, Plan Administrator transition.
12/30/2020	C. Kearns	1.4	Participated in status call with O. Lashko (Brown Rudnick) and Plan Administrator team.
<b>Task Code</b>	<b>Total Hours</b>	<b>109.5</b>	

**10. Recovery/ SubCon/ Lien Analysis**

8/31/2020	J. Wu	2.9	Prepared executive summary in waterfall analysis report for UCC.
8/31/2020	J. Wu	2.9	Prepared illustrative net proceeds in waterfall analysis report for UCC.
8/31/2020	J. Wu	2.8	Prepared net working capital adjustment sensitivity in waterfall analysis report for UCC.

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Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
8/31/2020	J. Wu	2.4	Reviewed waterfall analysis report for UCC.
8/31/2020	R. Zaidman	1.0	Participated in call with Houlihan (B. Marks) and EY (J. Henrich) re: waterfall analysis.
8/31/2020	R. Zaidman	0.8	Analyzed waterfall projection from Houlihan in advance of call and supporting data.
8/31/2020	J. Borow	0.8	Reviewed recovery waterfall.
8/31/2020	C. Kearns	0.7	Reviewed draft waterfall prepared by Houlihan based on KPS bid and DIP budget.
8/31/2020	J. Vizzini	0.6	Reviewed waterfall analysis prepared by Debtors regarding net proceeds available for Unsecured Creditors in KPS sale scenario.
8/31/2020	R. Zaidman	0.5	Analyzed excluded assets in RemainCo analysis for potential distributable value.
8/31/2020	R. Zaidman	0.3	Participated in call with B. Marks of Houlihan re: waterfall.
9/1/2020	R. Zaidman	2.3	Prepared BRG report on hypothetical recovery scenarios for purposes of sending to Committee.
9/1/2020	R. Zaidman	2.0	Analyzed hypothetical recovery scenarios based on Houlihan waterfall and underlying assumptions.
9/1/2020	J. Wu	2.0	Prepared illustrated recovery scenario in waterfall analysis report for UCC.
9/1/2020	J. Borow	1.3	Reviewed waterfall pertaining to recovery analysis.
9/1/2020	J. Borow	1.1	Reviewed creditor recovery issues and related scenarios.
9/1/2020	J. Wu	1.0	Updated illustrative recovery chart in waterfall analysis report for UCC.
9/1/2020	C. Kearns	0.5	Reviewed BRG's diligence of draft waterfall provided by the Debtors based on the KPS bid.
9/1/2020	R. Zaidman	0.3	Participated in call with O. Lashko of Brown Rudnick re: waterfall, pre call to Committee call.
9/1/2020	R. Zaidman	0.2	Participated in portion of call with O. Lashko and A. Carty of Brown Rudnick re: waterfall, pre call to Committee call.
9/2/2020	R. Zaidman	2.2	Updated BRG analysis and presentation of hypothetical recoveries for the Committee.
9/2/2020	J. Vizzini	0.9	Reviewed draft of hypothetical distributable value and Unsecured Creditor recovery analysis.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
9/2/2020	R. Zaidman	0.8	Analyzed latest cash flow forecast dated August 27 as compared to waterfall analysis.
9/2/2020	R. Zaidman	0.8	Participated in call with O. Lashko of Brown Rudnick re: waterfall, recovery analysis, next steps.
9/2/2020	R. Zaidman	0.1	Participated in call with J. Henrich of E&Y re: waterfall.
9/3/2020	R. Zaidman	1.3	Finalized BRG analysis and presentation of hypothetical recoveries for the Committee.
9/4/2020	R. Zaidman	0.5	Analyzed latest waterfall for excluded assets and impact of release of Rabbi trust funds to the Company.
9/5/2020	R. Zaidman	1.1	Analyzed various financial statement files by legal entity referenced by Houlihan re: foreign entity analysis.
9/5/2020	R. Zaidman	0.3	Participated in call with J. Lewis and R. Snellenbarger of Houlihan re: waterfall, proposed settlement.
9/6/2020	J. Wu	2.3	Prepared updated waterfall and illustrative recovery scenario for unsecured claims.
9/6/2020	R. Zaidman	1.3	Analyzed BRG draft waterfall summary and impact to Unsecured Creditors based on latest DIP budget.
9/7/2020	R. Zaidman	0.9	Analyzed supporting files provided by Houlihan re: international sales proceed allocation and analysis.
9/7/2020	R. Zaidman	0.3	Participated in call with J. Lewis and R. Snellenbarger of Houlihan re: proposed settlement, waterfall.
9/7/2020	R. Zaidman	0.2	Participated in call with C. Colpoys of Houlihan re: international sales proceed allocation and analysis.
9/8/2020	J. Wu	2.8	Prepared narrative for potential illustrative scenario report for Unsecured Creditors Committee.
9/8/2020	J. Wu	2.2	Prepared illustration of recovery sensitivity for PBGC with settlement.
9/8/2020	J. Wu	1.9	Prepared illustration of recovery sensitivity for unsecured claims with no settlement.
9/8/2020	J. Wu	1.7	Prepared detailed illustration of recovery waterfall for unsecured claims.
9/8/2020	J. Wu	1.5	Prepared illustration of recovery sensitivity for remaining unsecured claims less PBGC with settlement.
9/8/2020	R. Zaidman	1.2	Analyzed further tax implications of sale and other tax reserves on potential waterfall recoveries to Unsecured Creditors.



Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
9/8/2020	R. Zaidman	1.1	Analyzed updated waterfall prepared by Houlihan with latest assumptions and reserves.
9/8/2020	J. Vizzini	0.2	Reviewed updated version of hypothetical distributable value analysis prepared for Committee.
9/8/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: waterfall assumptions.
9/9/2020	J. Wu	2.9	Updated waterfall report for Unsecured Creditors Committee with the Company's 9/2 budget.
9/9/2020	R. Zaidman	2.8	Prepared BRG materials on latest settlement proposal and hypothetical recovery to Unsecured Creditors for purposes of sending to Committee.
9/9/2020	J. Wu	2.2	Continued to update waterfall report for Unsecured Creditors Committee with the Company's 9/2 budget.
9/9/2020	R. Zaidman	0.9	Analyzed BRG summary of latest waterfall and comparison to internal analysis of latest DIP budget impact.
9/9/2020	R. Zaidman	0.7	Reviewed latest settlement proposal terms and impact on waterfall recoveries to Unsecured Creditors.
9/9/2020	C. Kearns	0.6	Reviewed updated waterfall from the Debtors' advisors tied to potential Plan settlement.
9/9/2020	R. Zaidman	0.6	Updated BRG presentation with comments from Brown Rudnick re: latest settlement proposal and hypothetical recovery to Unsecured Creditors for purposes of sending to Committee.
9/9/2020	R. Zaidman	0.5	Analyzed latest tax reserves in Houlihan waterfall.
9/9/2020	R. Zaidman	0.4	Corresponded with J. Henrich of E&Y re: tax reserves in waterfall and related support.
9/9/2020	R. Zaidman	0.3	Corresponded with B. Marks of Houlihan re: waterfall assumptions.
9/9/2020	J. Vizzini	0.3	Reviewed updated version of hypothetical distributable value analysis prepared for Committee.
9/10/2020	R. Zaidman	0.3	Reviewed response to Weil from Brown Rudnick re: settlement proposal summary.
9/10/2020	R. Zaidman	0.3	Reviewed settlement revisions from Weil as sent to Brown Rudnick.
9/10/2020	R. Zaidman	0.1	Participated in call with O. Lashko of Brown Rudnick re: settlement.
9/11/2020	R. Zaidman	0.4	Corresponded with J. Henrich of E&Y re: waterfall diligence.
9/11/2020	R. Zaidman	0.4	Participated in call with O. Lashko of Brown Rudnick re: settlement, waterfall.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
9/11/2020	R. Zaidman	0.2	Corresponded with B. Marks of Houlihan re: working capital adjustments.
9/11/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: waterfall reserves.
9/11/2020	R. Zaidman	0.1	Participated in call with O. Lashko of Brown Rudnick re: settlement.
9/12/2020	R. Zaidman	0.1	Corresponded with O. Lashko (Brown Rudnick) re: waterfall funds flow.
9/13/2020	R. Zaidman	0.3	Corresponded with O. Lashko (Brown Rudnick) re: waterfall funds flow.
9/14/2020	R. Zaidman	0.5	Analyzed Houlihan waterfall for submission as declaration attachment.
9/14/2020	R. Zaidman	0.4	Reviewed revised version of the Houlihan waterfall for submission as declaration attachment.
9/14/2020	J. Wu	0.2	Updated waterfall exhibit to incorporate new recovery scenario.
9/15/2020	R. Zaidman	2.0	Prepared report for the Committee on DIP budget and working capital adjustments impact on recoveries.
9/16/2020	R. Zaidman	2.5	Analyzed potential waterfall and recovery impacts to Unsecured Creditors for various claim assumptions.
9/16/2020	R. Zaidman	0.9	Analyzed sub con related matters and background for call with Houlihan.
9/16/2020	R. Zaidman	0.7	Analyzed (on a preliminary basis) updated waterfall prepared by Houlihan with working capital adjustments.
9/16/2020	C. Kearns	0.4	Reviewed ongoing issues to diligence re: the waterfall.
9/17/2020	J. Wu	2.6	Updated waterfall report for Unsecured Creditors Committee with the Company's 9/17 budget.
9/17/2020	R. Zaidman	2.5	Prepared updated presentation for the Committee re: latest waterfall and potential recoveries.
9/17/2020	J. Wu	2.4	Updated waterfall report for Unsecured Creditors Committee with the Company's 9/17 budget.
9/17/2020	J. Wu	2.0	Revised narrative in updated waterfall report utilizing Company's 9/17 DIP budget for Unsecured Creditors Committee.
9/17/2020	R. Zaidman	1.7	Analyzed updated waterfall prepared by Houlihan and underlying support.
9/17/2020	R. Zaidman	1.7	Continued analyzing sub con related matters.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
9/17/2020	J. Wu	1.5	Prepared updated illustration of recovery sensitivity for general unsecured claims.
9/17/2020	R. Zaidman	1.5	Reviewed latest BRG presentation on waterfall and potential recoveries.
9/17/2020	C. Kearns	1.3	Reviewed updated waterfall including variances to prior version.
9/17/2020	J. Wu	1.0	Continued to revise narrative in updated waterfall report utilizing Company's 9/17 DIP budget for Unsecured Creditors Committee.
9/17/2020	R. Zaidman	0.5	Analyzed cash and DIP balance rollforward as received from E&Y for waterfall purposes.
9/17/2020	R. Zaidman	0.5	Analyzed Debtor-prepared memo on sub con related matters.
9/17/2020	R. Zaidman	0.3	Participated in call with B. Marks of Houlihan re: updated waterfall.
9/17/2020	R. Zaidman	0.2	Corresponded with Brown Rudnick team re: latest waterfall.
9/17/2020	R. Zaidman	0.2	Corresponded with C. Hannon of E&Y re: DIP budget changes and waterfall impact.
9/17/2020	R. Zaidman	0.2	Corresponded with J. Henrich of E&Y and B. Marks of Houlihan re: waterfall assumptions.
9/18/2020	R. Zaidman	1.8	Prepared draft high level allocation by entity of sale proceeds and claims.
9/18/2020	R. Zaidman	0.7	Participated in call with G. Willard of Doster Ullom & Boyle and O. Lashko of Brown Rudnick re: subcon.
9/18/2020	R. Zaidman	0.6	Participated in call with O. Lashko re: Plan, subcon.
9/18/2020	R. Zaidman	0.5	Participated in call with J. Lewis and B. Marks of Houlihan and J. Ficks and J. Henrich of E&Y re: Plan structure.
9/18/2020	C. Kearns	0.4	Reviewed draft presentation for the Committee re: updated waterfall analysis.
9/18/2020	J. Vizzini	0.4	Reviewed updated report on updated waterfall and recoveries for general unsecured creditors.
9/21/2020	R. Zaidman	2.5	Finalized report for the Committee re: latest waterfall and recoveries.
9/22/2020	R. Zaidman	0.8	Analyzed potential scenarios on potential GUC recoveries.
9/23/2020	C. Kearns	0.1	Reviewed status of next waterfall analysis.
9/25/2020	J. Wu	2.9	Updated waterfall report for Unsecured Creditors Committee with the Company's 9/25 DIP budget.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
9/25/2020	J. Wu	2.5	Reviewed Houlihan's substantive and non-substantive consolidation analysis.
9/25/2020	R. Zaidman	1.8	Analyzed entity financial statement assessment and impact on allocation of sales proceeds.
9/25/2020	J. Wu	1.6	Revised narrative in updated waterfall report utilizing Company's 9/25 DIP budget for Unsecured Creditors Committee.
9/25/2020	J. Borow	1.5	Reviewed waterfall analysis and recovery potential for creditors.
9/25/2020	J. Wu	1.1	Prepared updated illustration of recovery sensitivity for general unsecured claims using the Company's 9/25 DIP budget.
9/25/2020	R. Zaidman	0.7	Participated in call with B. Marks, J. Lewis, C. Colpoys of Houlihan and J. Henrich of E&Y re: latest waterfall, recoveries.
9/25/2020	R. Zaidman	0.6	Analyzed latest waterfall support and comparison to previous waterfall to assess variances.
9/25/2020	R. Zaidman	0.5	Analyzed latest waterfall and recovery analysis for forthcoming call with Houlihan and E&Y.
9/25/2020	C. Kearns	0.4	Reviewed updated waterfall.
9/25/2020	R. Zaidman	0.2	Participated in call with J. Henrich (E&Y) re: waterfall, case matters.
9/25/2020	J. Vizzini	0.2	Reviewed updated waterfall recovery report provided by Debtors' financial advisors.
9/27/2020	J. Wu	2.8	Prepared detailed exhibit comparing substantive consolidation and non-substantive consolidation.
9/27/2020	J. Wu	1.1	Prepared narrative on substantive and non-substantive consolidation on updated waterfall report for Unsecured Creditors Committee.
9/28/2020	J. Wu	2.9	Prepared exhibit of comparison between substantive and non-substantive consolidation with a range of recoveries.
9/28/2020	J. Wu	2.4	Prepared narrative for recovery on updated waterfall report for Unsecured Creditors Committee.
9/28/2020	J. Wu	2.1	Reviewed updated waterfall report with Company's 9/25 DIP budget for Unsecured Creditors Committee.
9/28/2020	R. Zaidman	2.0	Analyzed Houlihan model and flow of funds for GUC recoveries.
9/28/2020	C. Kearns	1.0	Reviewed Debtors' Plan related recovery analysis.
9/29/2020	J. Wu	2.9	Prepared substantive and non-substantive consolidation recoveries for range of net proceeds and range of claims.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
9/29/2020	R. Zaidman	2.8	Prepared draft sections of BRG report for the Committee re: waterfall, recoveries.
9/29/2020	J. Wu	2.3	Revised narrative on waterfall report with Company's 9/25 budget for Unsecured Creditors Committee.
9/29/2020	R. Zaidman	2.2	Analyzed latest recovery analysis from Houlihan and E&Y.
9/29/2020	R. Zaidman	2.0	Analyzed latest waterfall from Houlihan.
9/29/2020	J. Wu	1.5	Continued to prepare substantive and non-substantive consolidation recoveries for range of net proceeds and range of claims.
9/29/2020	J. Wu	0.9	Revised detailed exhibit comparing substantive consolidation and non-substantive consolidation.
9/29/2020	J. Wu	0.8	Reviewed revised waterfall report for Unsecured Creditors Committee with the Company's 9/25 DIP budget.
9/29/2020	R. Zaidman	0.5	Analyzed potential scenarios on potential GUC recoveries.
9/29/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: Plan, waterfall.
9/29/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: waterfall.
9/30/2020	J. Wu	2.7	Prepared Debtor entity purchase price allocation exhibit on updated waterfall report for Unsecured Creditors Committee.
9/30/2020	R. Zaidman	2.6	Updated BRG report to the Committee re: re: waterfall, recoveries.
9/30/2020	C. Kearns	1.7	Reviewed BRG's draft report for the Committee on subcon/ separate Debtors' analysis and updated waterfall.
9/30/2020	R. Zaidman	1.6	Updated BRG report to the Committee re: potential recovery scenarios.
9/30/2020	R. Zaidman	1.4	Analyzed latest Houlihan model for recoveries and allocation of value.
9/30/2020	J. Vizzini	0.3	Reviewed draft updated waterfall and recovery scenario report prepared for Committee.
9/30/2020	R. Zaidman	0.1	Participated in call with C. Colpoys of Houlihan re: waterfall and recoveries.
9/30/2020	R. Zaidman	0.1	Participated in call with J. Henrich (E&Y) re: waterfall and recoveries.
10/1/2020	J. Wu	2.9	Updated exhibits in waterfall report for Unsecured Creditors Committee with Houlihan's recovery analysis as of 10/1/20.
10/1/2020	J. Borow	2.6	Reviewed iterations for waterfall analyses.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
10/1/2020	J. Wu	2.0	Reviewed updated waterfall report for Unsecured Creditors Committee.
10/1/2020	R. Zaidman	2.0	Updated BRG report to the Committee re: recovery scenarios.
10/1/2020	J. Wu	1.5	Updated narrative in waterfall report for Unsecured Creditors Committee with Houlihan's recovery analysis as of 10/1/20.
10/1/2020	R. Zaidman	1.3	Analyzed distribution mechanics for claim subordination and impact.
10/1/2020	J. Wu	1.3	Continued to update exhibits in waterfall report for Unsecured Creditors Committee with Houlihan's recovery analysis as of 10/1/20.
10/1/2020	R. Zaidman	1.3	Continued updating BRG report to Committee re: recoveries and claims.
10/1/2020	C. Kearns	0.8	Reviewed latest waterfall analysis on a by-Debtor basis.
10/1/2020	R. Zaidman	0.2	Participated in call with B. Marks of Houlihan re: foreign recoveries and waterfall.
10/1/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: waterfall.
10/1/2020	R. Zaidman	0.1	Participated in call with O. Lashko of Brown Rudnick re: waterfall.
10/2/2020	J. Wu	2.9	Updated exhibits in waterfall report for Unsecured Creditors Committee with Houlihan's recovery analysis as of 10/2/20.
10/2/2020	R. Zaidman	2.5	Updated BRG report for the Committee for latest Houlihan recovery analysis and Plan provisions.
10/2/2020	R. Zaidman	2.2	Continued updating BRG report for the Committee re: latest Houlihan recovery analysis and Plan provisions.
10/2/2020	R. Zaidman	1.7	Reviewed updated version of Houlihan recovery model.
10/2/2020	J. Wu	1.5	Reviewed updated waterfall report for Unsecured Creditors Committee.
10/2/2020	R. Zaidman	1.3	Analyzed supplementary updated version of Houlihan waterfall and recovery model.
10/2/2020	J. Wu	1.1	Continued to update exhibits in waterfall report for Unsecured Creditors Committee with Houlihan's recovery analysis as of 10/2/20.
10/2/2020	J. Borow	1.0	Reviewed revisions to waterfall analysis for UCC.
10/2/2020	J. Wu	0.5	Updated narrative in waterfall report for Unsecured Creditors Committee with Houlihan's recovery analysis as of 10/2/20.
10/2/2020	R. Zaidman	0.3	Corresponded with B. Marks re: taxes in waterfall.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
10/2/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: recoveries and waterfall.
10/3/2020	J. Wu	1.2	Updated detailed recovery by Debtor entity exhibit in waterfall report for Unsecured Creditors Committee.
10/4/2020	R. Zaidman	1.6	Updated next version of BRG report for the Committee re: recoveries and claims.
10/4/2020	R. Zaidman	0.3	Corresponded with Houlihan team re: excluded assets.
10/4/2020	C. Kearns	0.2	Reviewed Houlihan's revised Plan relating to waterfall.
10/5/2020	R. Zaidman	2.5	Reviewed latest cash and waterfall implications.
10/5/2020	R. Zaidman	2.0	Analyzed remaining cash at the estate and estimated reserves re: waterfall.
10/5/2020	J. Borow	1.0	Reviewed recovery analysis for general unsecured creditors.
10/5/2020	R. Zaidman	0.8	Analyzed escrow account provisions and excluded assets from sale re: waterfall.
10/5/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: waterfall.
10/6/2020	R. Zaidman	1.5	Analyzed advanced status and timing of excluded asset proceeds.
10/6/2020	R. Zaidman	1.0	Analyzed value received to date from excluded assets re: waterfall.
10/6/2020	R. Zaidman	0.7	Analyzed wind down related budget and other costs re: waterfall.
10/6/2020	R. Zaidman	0.3	Corresponded with EY and Houlihan re: excluded assets and claims.
10/7/2020	J. Wu	2.9	Updated recovery waterfall exhibit incorporating company's latest analysis.
10/7/2020	R. Zaidman	1.9	Analyzed various recovery scenarios based on latest information provided by Houlihan and EY.
10/7/2020	J. Borow	1.6	Reviewed issues relating to recovery and wind down budget.
10/7/2020	R. Zaidman	1.4	Analyzed various claims and potential ranges for distribution and recovery purposes.
10/7/2020	J. Wu	0.4	Continued updating recovery waterfall exhibit incorporating company's latest analysis.
10/7/2020	R. Zaidman	0.3	Corresponded with B. Marks re: recoveries and claims estimates.
10/7/2020	R. Zaidman	0.2	Participated in call with B. Marks of Houlihan re: waterfall.

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Invoice for the 8/11/2020 - 2/5/2021 Period

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
10/7/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: recoveries.
10/8/2020	R. Zaidman	0.7	Continued analysis of potential claim ranges for distribution and recovery purposes.
10/8/2020	R. Zaidman	0.2	Participated in call with B. Marks of Houlihan re: waterfall.
10/8/2020	R. Zaidman	0.1	Participated in call with J. Henrich re: substantive consolidation issues.
10/8/2020	R. Zaidman	0.1	Participated in call with J. Henrich re: waterfall.
10/13/2020	C. Kearns	0.3	Reviewed latest waterfall status.
10/14/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: waterfall.
10/15/2020	R. Zaidman	0.4	Analyzed excluded assets and timing re: de minimis thresholds.
10/16/2020	R. Zaidman	0.2	Participated in call with M. Schlan of Brown Rudnick re: excluded assets.
10/28/2020	R. Zaidman	1.6	Analyzed updated recovery schedules from Houlihan.
10/28/2020	R. Zaidman	1.1	Analyzed filed claims analysis from EY.
10/28/2020	J. Wu	0.8	Reviewed updated recovery analysis from the company.
10/28/2020	C. Kearns	0.5	Reviewed Debtors' updated waterfall estimate.
10/28/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: updated recoveries.
10/29/2020	J. Wu	2.9	Continued to prepare recovery analysis report for Unsecured Creditors Committee.
10/29/2020	J. Wu	2.9	Prepared recovery analysis report for Unsecured Creditors Committee.
10/29/2020	J. Wu	2.9	Prepared scenario exhibits for recovery analysis report for Unsecured Creditors Committee.
10/29/2020	R. Zaidman	2.5	Prepared draft report sections re: updated recoveries to Committee.
10/29/2020	J. Wu	1.5	Reviewed recovery analysis report for Unsecured Creditors Committee.
10/29/2020	R. Zaidman	1.4	Compared prior recovery analysis to latest version.
10/29/2020	R. Zaidman	0.9	Analyzed expected net proceeds and potential recoveries to unsecured creditors.
10/29/2020	C. Kearns	0.9	Reviewed Debtors' updated waterfall and related claims analysis.



Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
10/29/2020	R. Zaidman	0.8	Analyzed bridge of revised claims estimate to prior version.
10/29/2020	J. Wu	0.6	Participated in call with EY (C. Hannons, J. Henrich) and Houlihan Lokey (B. Marks) - re: recovery analysis.
10/29/2020	R. Zaidman	0.6	Participated in call with the Houlihan and EY teams re: revised recoveries and claims estimate.
10/29/2020	J. Vizzini	0.3	Reviewed emails related to updated recovery analysis prepared by Debtors.
10/29/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: updated recoveries.
10/30/2020	J. Wu	2.9	Updated recovery analysis report for Unsecured Creditors Committee for revised recovery analysis from Houlihan Lokey.
10/30/2020	R. Zaidman	2.8	Updated draft report sections re: recoveries and claims update to Committee.
10/30/2020	R. Zaidman	1.6	Analyzed underlying claims data as part of latest recovery analysis.
10/30/2020	R. Zaidman	0.9	Updated report for latest Houlihan changes re: recoveries and claims update to Committee.
10/30/2020	R. Zaidman	0.8	Analyzed Disclosure Statement re: recoveries and distribution mechanics.
10/30/2020	R. Zaidman	0.7	Reviewed latest version of recovery analysis from Houlihan for updates.
10/30/2020	C. Kearns	0.4	Held status call with the PBGC re: latest view on claims and waterfall.
10/30/2020	C. Kearns	0.4	Reviewed latest waterfall update from the Debtors' advisors.
10/30/2020	J. Wu	0.2	Continued to update recovery analysis report for Unsecured Creditors Committee for revised recovery analysis from Houlihan Lokey.
10/30/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: updated recoveries.
11/3/2020	J. Wu	2.9	Updated recovery analysis report for Unsecured Creditors Committee for revised recovery analysis from Houlihan Lokey.
11/3/2020	R. Zaidman	1.8	Analyzed variances to claims in latest analysis to prior version and impact on potential recoveries.
11/3/2020	R. Zaidman	1.2	Reviewed latest draft of BRG report to the Committee and updated for latest information for recoveries.
11/3/2020	R. Zaidman	0.3	Corresponded with B. Marks of Houlihan - re: waterfall, Plan and Disclosure Statement.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
11/3/2020	J. Wu	0.1	Continued to update recovery analysis report for Unsecured Creditors Committee for revised recovery analysis from Houlihan Lokey.
11/3/2020	R. Zaidman	0.1	Participated in additional call with C. Hannon of EY - re: waterfall, case matters.
11/3/2020	R. Zaidman	0.1	Participated in additional call with C. Hannon of EY - re: waterfall.
11/4/2020	R. Zaidman	2.2	Updated latest draft of BRG report to the Committee - re: latest Disclosure Statement impact on recoveries.
11/5/2020	R. Zaidman	2.6	Analyzed latest recovery estimates for the unsecured creditors for low and high ranges based on latest Disclosure Statement.
11/5/2020	R. Zaidman	1.0	Reviewed comments from Brown Rudnick to BRG report to the Committee and reviewed updated BRG draft report.
11/5/2020	J. Wu	0.8	Reviewed low end and high end recoveries for October 28 recovery analysis and October 9 recovery analysis.
11/5/2020	R. Zaidman	0.5	Prepared summary correspondence for Brown Rudnick and the Committee - re: latest recovery estimates.
11/5/2020	C. Kearns	0.5	Reviewed draft report for the Committee on recovery update.
11/5/2020	J. Wu	0.5	Updated narrative on recovery analysis report for Unsecured Creditors Committee.
11/5/2020	R. Zaidman	0.2	Corresponded with Brown Rudnick - re: sale transaction and purchased assets.
11/5/2020	R. Zaidman	0.1	Participated in call with B. Marks - re: accounts receivable.
11/9/2020	R. Zaidman	0.6	Reviewed latest information on Exmark appeal.
11/9/2020	R. Zaidman	0.3	Reviewed latest tax estimates in most recent waterfall.
11/11/2020	R. Zaidman	0.5	Analyzed latest update on Exmark appeal and situation.
11/13/2020	R. Zaidman	0.4	Analyzed additional update on Exmark appeal and situation.
11/18/2020	R. Zaidman	0.5	Analyzed Exmark term sheet provided by Brown Rudnick.
11/18/2020	R. Zaidman	0.5	Analyzed reserves in waterfall - re: insurance and workers compensation.
11/18/2020	R. Zaidman	0.4	Analyzed further update on Exmark appeal and situation.
11/18/2020	R. Zaidman	0.2	Participated in call with J. Henrich of EY - re: case status, waterfall.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
11/20/2020	R. Zaidman	2.3	Analyzed schedule received from EY - re: working capital adjustments.
11/20/2020	C. Kearns	0.5	Reviewed latest update on waterfall related issues re: KPS APA.
11/20/2020	R. Zaidman	0.3	Corresponded with Brown Rudnick - re: working capital adjustment and other matters.
11/20/2020	R. Zaidman	0.3	Participated in call with J. Henrich of EY - re: working capital adjustments.
11/20/2020	R. Zaidman	0.2	Participated in call with M. Schlan of Brown Rudnick - re: working capital adjustments.
11/20/2020	R. Zaidman	0.1	Participated in call with J. Henrich of EY - re: case status.
11/23/2020	R. Zaidman	2.0	Analyzed latest recovery model and waterfall for potential case impacts.
11/23/2020	R. Zaidman	1.0	Analyzed schedule received from Brown Rudnick - re: working capital adjustments.
11/23/2020	R. Zaidman	0.5	Analyzed motion to settle Exmark litigation.
11/23/2020	C. Kearns	0.4	Reviewed latest potential revisions to the waterfall based on recent case developments.
11/23/2020	R. Zaidman	0.3	Corresponded with O. Lashko of Brown Rudnick - re: recovery ranges for unsecured creditors.
11/23/2020	R. Zaidman	0.2	Participated in call with O. Lashko - re: case status, working capital adjustments.
11/23/2020	R. Zaidman	0.1	Participated in additional call with J. Henrich of EY - re: case status, working capital.
11/23/2020	R. Zaidman	0.1	Participated in call with J. Henrich of EY - re: case status, working capital.
11/24/2020	R. Zaidman	1.2	Reviewed latest information available on life insurance proceeds and remaining assets.
11/24/2020	R. Zaidman	0.3	Corresponded with O. Lashko of Brown Rudnick - re: working capital adjustments.
11/24/2020	R. Zaidman	0.2	Corresponded with O. Lashko of Brown Rudnick - re: life insurance policies.
11/25/2020	R. Zaidman	0.2	Corresponded with O. Lashko of Brown Rudnick - re: additional information on life insurance policies.
11/30/2020	R. Zaidman	0.5	Reviewed working capital adjustment schedule from EY.

Date	Professional	Hours	Description
<b>10. Recovery/ SubCon/ Lien Analysis</b>			
11/30/2020	R. Zaidman	0.1	Participated in call with J. Henrich of EY - re: purchase price adjustments.
12/4/2020	R. Zaidman	0.5	Reviewed schedule sent from M. Schlan of Brown Rudnick re: retained causes of action.
12/4/2020	R. Zaidman	0.2	Corresponded with J. Henrich of EY re: recovery update.
12/4/2020	C. Kearns	0.2	Reviewed status of recovery analysis assumptions.
12/16/2020	C. Kearns	0.2	Reviewed current status of likely changes to waterfall.
12/21/2020	J. Borow	0.4	Reviewed waterfall analysis.
12/30/2020	C. Kearns	0.4	Reviewed latest waterfall before call with Plan Administrator.
<b>Task Code</b>	<b>Total Hours</b>	<b>276.5</b>	

<b>11. Claim Analysis/ Accounting</b>			
8/31/2020	J. Wu	2.8	Prepared illustrative total claims analysis.
8/31/2020	R. Zaidman	1.8	Analyzed Debtors' Schedules of Assets and Liabilities as filed with the Court re: claims pool.
8/31/2020	R. Zaidman	0.3	Corresponded with O. Lashko (Brown Rudnick) re: claims pool.
8/31/2020	R. Zaidman	0.3	Participated in call with J. Henrich (EY) re: claims pool.
9/2/2020	R. Zaidman	1.2	Reviewed claims analysis summary from E&Y and compared to source data in Schedules of Assets and Liabilities.
9/2/2020	R. Zaidman	0.7	Participated in call with J. Henrich of E&Y re: claims pool.
9/2/2020	J. Vizzini	0.2	Reviewed estimate of GUC claims prepared by Debtors' financial advisor (E&Y).
9/3/2020	J. Vizzini	0.7	Reviewed schedules related to pension liabilities/claims related to possible assumption by Stalking Horse Bidder.
9/5/2020	C. Kearns	0.3	Held calls with PBGC representative to discuss possible resolution of PBGC claims.
9/5/2020	R. Zaidman	0.3	Reviewed latest pension plan data provided by PBGC and related liabilities.
9/6/2020	R. Zaidman	1.5	Analyzed Houlihan's international sales proceed allocation and analysis and potential claims.
9/7/2020	R. Zaidman	0.5	Analyzed latest pension plan diligence received from Houlihan.

Date	Professional	Hours	Description
<b>11. Claim Analysis/ Accounting</b>			
9/10/2020	R. Zaidman	0.5	Reviewed latest potential claims pool for GUCs based on SOFAs and SOALs.
9/18/2020	R. Zaidman	1.0	Analyzed claims by entity from Schedules of Assets and Liabilities.
9/21/2020	R. Zaidman	0.5	Reviewed latest claims detail and impact on recoveries.
9/23/2020	R. Zaidman	1.0	Reviewed Houlihan foreign entity analysis and flow of funds for claims.
9/23/2020	R. Zaidman	0.6	Analyzed latest claims by entity.
9/25/2020	R. Zaidman	0.7	Analyzed latest claims range estimate and allocation by entity.
9/29/2020	J. Wu	1.1	Revised exhibit showing total claims pool for General Unsecured Creditors.
9/29/2020	R. Zaidman	0.1	Participated in call with J. Henrich (E&Y) re: claims, recoveries, case matters.
9/30/2020	R. Zaidman	1.9	Updated BRG report to the Committee re: claims section.
10/1/2020	R. Zaidman	1.2	Analyzed intercompany claims by Debtors and impact on distribution mechanics.
10/6/2020	R. Zaidman	0.7	Analyzed claims for reserves.
10/7/2020	R. Zaidman	0.1	Participated in call with J. Henrich re: claims.
10/8/2020	R. Zaidman	0.2	Participated in additional call with J. Henrich re: claims.
10/8/2020	R. Zaidman	0.2	Participated in call with J. Henrich re: claims.
10/14/2020	C. Kearns	0.2	Reviewed status of Debtors' claims analysis.
10/20/2020	C. Kearns	0.2	Reviewed status of Debtors' claims analysis.
10/26/2020	C. Kearns	0.3	Reviewed status of Debtors' claims related analysis.
10/26/2020	R. Zaidman	0.1	Participated in call with J. Henrich of EY re: claims status.
10/29/2020	R. Zaidman	1.3	Reviewed changes to claims based from sofas and schedules to latest filed claims.
10/30/2020	R. Zaidman	0.2	Corresponded with C. Hannon re: claims.
10/31/2020	R. Zaidman	0.6	Analyzed executory contracts and leases as part of Debtors' first omnibus rejection re: claims.

Date	Professional	Hours	Description
<b>11. Claim Analysis/ Accounting</b>			
11/2/2020	R. Zaidman	0.9	Continued analysis of executory contracts and leases as part of Debtors' first omnibus rejection - re: claims.
11/2/2020	R. Zaidman	0.3	Corresponded with EY - re: contract rejection claims.
11/2/2020	C. Kearns	0.3	Reviewed status of potential contract rejection on claims analysis.
11/3/2020	R. Zaidman	1.5	Analyzed latest information on SERP claims from Debtors and comparison to prior data received.
11/3/2020	C. Kearns	0.2	Reviewed latest estimate of employee related claims.
11/3/2020	R. Zaidman	0.1	Participated in additional call with C. Hannon of EY - re: claims estimation.
11/3/2020	R. Zaidman	0.1	Participated in call with C. Hannon of EY - re: claims.
11/4/2020	R. Zaidman	1.8	Analyzed latest claims estimation ranges and available detail.
11/6/2020	R. Zaidman	0.1	Participated in call with C. Hannon of EY - re: claims.
11/8/2020	R. Zaidman	0.8	Analyzed litigation-related claims data at request of Brown Rudnick.
11/9/2020	C. Kearns	0.3	Reviewed claims related issues.
11/11/2020	C. Kearns	0.3	Reviewed status of our claims analysis.
11/18/2020	R. Zaidman	2.0	Analyzed Debtors litigation claims and potential impact of insurance policies.
11/18/2020	R. Zaidman	0.6	Analyzed Debtors insurance policy information.
11/18/2020	R. Zaidman	0.3	Participated in call with J. Henrich of EY - re: insurance matters.
11/18/2020	C. Kearns	0.3	Reviewed resolution of certain outstanding claims issues.
11/18/2020	R. Zaidman	0.1	Participated in call with M. Schlan of Brown Rudnick - re: workers compensation.
11/19/2020	C. Kearns	0.3	Reviewed status of claims related issues.
11/20/2020	R. Zaidman	0.3	Participated in call with M. Schlan of Brown Rudnick - re: insurance matters.
11/20/2020	R. Zaidman	0.1	Participated in call with C. Hannon of EY - re: insurance matters.
11/23/2020	R. Zaidman	0.3	Corresponded with C. Hannon of EY - re: litigation claims.

Date	Professional	Hours	Description
<b>11. Claim Analysis/ Accounting</b>			
11/24/2020	R. Zaidman	0.3	Reviewed latest status from Brown Rudnick on insurance coverage and information request.
11/24/2020	C. Kearns	0.2	Emailed with Counsel re: claims related issues.
12/4/2020	R. Zaidman	1.0	Analyzed latest information on contract assumption schedule and cure amounts.
12/4/2020	R. Zaidman	0.3	Analyzed stipulation related to SAP contract from Weil re: contract assumption and cure amounts.
12/4/2020	R. Zaidman	0.3	Corresponded with J. Henrich of EY re: contract assumption schedule and cure amounts.
12/5/2020	R. Zaidman	0.4	Analyzed latest status of insurance matters and potential claims impact from Brown Rudnick.
12/8/2020	R. Zaidman	1.2	Analyzed objection to Exmark settlement from insurer.
12/9/2020	R. Zaidman	0.4	Analyzed latest update on workers' compensation insurance matters from Brown Rudnick.
12/10/2020	R. Zaidman	1.0	Analyzed historical information on New Market Tax Credit claims.
12/10/2020	R. Zaidman	0.6	Analyzed draft stipulation received from M. Schlan of Brown Rudnick for New Market Tax Credit claims.
12/10/2020	R. Zaidman	0.4	Corresponded with C. Hannon and J. Henrich of EY re: claims, withdrawal of New Market Tax Credit claim.
12/10/2020	R. Zaidman	0.3	Corresponded with O. Lashko of Brown Rudnick re: New Market Tax Credit claim.
12/10/2020	C. Kearns	0.3	Reviewed status of ongoing claims resolution.
12/10/2020	R. Zaidman	0.2	Corresponded with M. Schlan and O. Lashko of Brown Rudnick re: claims estimate.
12/10/2020	R. Zaidman	0.1	Participated in call with C. Hannon of EY re: claims estimate.
12/11/2020	R. Zaidman	1.5	Analyzed latest claims estimate schedule provided by C. Hannon of EY.
12/13/2020	C. Kearns	0.2	Reviewed latest status of claims estimate.
12/14/2020	R. Zaidman	0.4	Analyzed latest Exmark proposed order from Brown Rudnick.
12/15/2020	R. Zaidman	0.8	Analyzed latest update on contract assumption schedule and cure amounts.
12/16/2020	R. Zaidman	0.5	Analyzed updated contract assumption schedule and cure amounts.

Date	Professional	Hours	Description
<b>11. Claim Analysis/ Accounting</b>			
12/16/2020	R. Zaidman	0.3	Corresponded with O. Lashko of Brown Rudnick re: claims estimate.
12/16/2020	R. Zaidman	0.2	Corresponded with C. Hannon of EY re: contract assumption schedule and cure amounts.
12/23/2020	R. Zaidman	0.2	Corresponded with noteholder on Exmark.
<b>Task Code</b>	<b>Total Hours</b>	<b>45.4</b>	
<b>17. Analysis of Historical Results</b>			
8/11/2020	R. Zaidman	1.8	Reviewed historical financial statements for fiscal years 2020 and 2019 for general case background and financial performance.
8/11/2020	R. Zaidman	1.4	Conducted initial analysis of Company data room folders and files re: financial and budget materials.
8/11/2020	R. Zaidman	1.2	Prepared historical financial analysis on liquidity for Kearns declaration in support of objection re: DIP financing, bidding procedures.
8/12/2020	R. Zaidman	1.2	Analyzed the Company's publicly filed investor presentation from May 2020.
8/12/2020	R. Zaidman	1.0	Analyzed diligence data related to Turf and product segment products business from public presentations.
8/12/2020	R. Zaidman	0.8	Analyzed historical working capital items through March 2020 in public financial statements re: accounts receivable, inventory levels.
8/12/2020	C. Kearns	0.8	Reviewed Debtors' March reclamation business plan and earnings call.
8/12/2020	R. Zaidman	0.7	Reviewed various analyst reports of the Company from 2020.
8/13/2020	R. Zaidman	0.3	Analyzed fiscal year Q4 2020 bridge as provided by Weil.
8/14/2020	R. Zaidman	1.3	Continued analysis of historical working capital items through March 2020, including forecasted working capital in projections in data room.
8/14/2020	R. Zaidman	0.8	Reviewed segment information projected revenues and support documents from Houlihan data room.
8/15/2020	R. Zaidman	1.3	Reviewed the Debtors' public presentation including the May 2020 investor presentation and July 2020 8K including the Debtors' June 2020 business plan.
8/17/2020	R. Zaidman	0.7	Analyzed foreign versus domestic operations composition of financial statement re: Debtors and non-Debtors.
8/18/2020	R. Zaidman	0.4	Analyzed historical financial statements in fiscal years 2019 and 2020 re: inventory turns, sales.



Date	Professional	Hours	Description
<b>17. Analysis of Historical Results</b>			
8/18/2020	O. Freidzon	0.3	Researched current and historical ratios.
8/19/2020	R. Zaidman	0.6	Analyzed various Board prepared materials by Company uploaded to Houlihan data room re: financial related.
8/20/2020	J. Vizzini	1.3	Analyzed brand level historical P&Ls, bids and valuation.
8/20/2020	J. Vizzini	0.3	Reviewed historical brand level sales and cost of sale information for preparation of brand P&Ls for sales process and valuation.
8/21/2020	A. Jiang	2.9	Analyzed 2019 financial results - profit and loss by segment.
8/21/2020	R. Suess	2.5	Analyzed product level historic sales.
8/21/2020	A. Jiang	2.2	Prepared summary of profitability by brand for fiscal year 2019.
8/21/2020	R. Zaidman	1.7	Analyzed historical product file for fiscal year 2019 and 2020.
8/21/2020	J. Vizzini	1.4	Reviewed additional historical segment level financials provided by Debtors.
8/21/2020	A. Jiang	1.3	Analyzed fiscal year 2020 brand level financial results.
8/21/2020	R. Zaidman	0.9	Analyzed BRG summary of financial sales and gross margin by brand category for fiscal years 2019 and 2020.
8/21/2020	R. Zaidman	0.8	Analyzed Turf & Consumer net operating income estimate as uploaded into Houlihan data room.
8/22/2020	R. Suess	2.1	Analyzed fiscal year 2020 financials.
8/24/2020	R. Zaidman	2.2	Analyzed Statement of Financial Affairs and Schedules of Assets and Liabilities as filed by the Debtors re: liabilities by entity.
8/24/2020	J. Vizzini	2.2	Reviewed historical brand level sales and cost of sale information for preparation of brand P&Ls for sales process and valuation.
8/24/2020	R. Zaidman	0.8	Analyzed Statement of Financial Affairs for payments to insiders over past one year period.
8/24/2020	R. Zaidman	0.3	Analyzed SEC financials as of June 30, 2019 for latest ERP implementation information and cost.
8/25/2020	A. Jiang	2.6	Conducted analysis of profitability by products segment/brand.
8/25/2020	A. Jiang	1.8	Continued analysis of financial results within the products segment.
8/25/2020	R. Zaidman	0.9	Reviewed schedule from data room showing brand and product information sales and gross margin to map to certain subsegments.

Date	Professional	Hours	Description
<b>17. Analysis of Historical Results</b>			
8/25/2020	R. Zaidman	0.8	Analyzed schedule of operating income prepared by the Debtors by subsegment information for fiscal year 2020.
8/26/2020	J. Wu	2.6	Prepared Company segment and brand historical financials for ad hoc group.
8/26/2020	R. Zaidman	1.7	Analyzed BRG prepared summary on select brand level data from data room.
8/26/2020	J. Vizzini	1.5	Reviewed historical brand level sales and cost of sale information for preparation of brand P&Ls for sales process and valuation for ad hoc group.
8/26/2020	J. Borow	1.5	Reviewed historical segment information received from Debtor.
8/31/2020	A. Jiang	2.9	Continued to prepare Kearns Report regarding analysis of historical financial results of the Company.
8/31/2020	A. Jiang	1.4	Continued to prepare Kearns Report regarding analysis of historical financial results of the Company.
8/31/2020	S. Sadruddin	1.2	Reviewed Debtors' 2019 Form 10-K to assess business operations.
9/1/2020	A. Jiang	2.6	Prepared Kearns Declaration regarding financial results through June 30, 2020.
9/1/2020	S. Sadruddin	1.9	Reviewed investor presentation to determine factors impacting Debtors' financial and operational performance.
9/1/2020	S. Sadruddin	1.6	Reviewed Form 10-K and 10-Q to determine Debtors' historical financial performance.
9/1/2020	J. Wu	0.8	Reconciled historical financials in RemainCo and Company EBITDA bridge.
9/1/2020	S. Sadruddin	0.8	Reviewed Form 10-K and 10-Q to determine factors impacting Debtors' financial and operational performance.
9/2/2020	S. Sadruddin	1.3	Reviewed senior noteholder presentation to assess the actions taken by the Company in response to recent challenges.
9/2/2020	S. Sadruddin	0.8	Reviewed Form 10-K and 10-Q to determine COVID-19 impact on Debtors' performance.
9/2/2020	S. Sadruddin	0.7	Reviewed Form 10-K and 10-Q to assess the actions taken by the Company in response to recent challenges.
9/2/2020	S. Sadruddin	0.6	Reviewed senior noteholder presentation to determine COVID-19 impact on Debtors' financial and operational performance.
9/4/2020	R. Zaidman	0.6	Analyzed Statement of Financial Affairs for payments made by Debtors within one year period prior to bankruptcy.

Date	Professional	Hours	Description
<b>17. Analysis of Historical Results</b>			
9/7/2020	R. Suess	1.5	Analyzed working capital trends.
<b>Task Code Total Hours</b>		<b>69.6</b>	
<b>19. Cash Flow/Cash Management/ Liquidity</b>			
8/11/2020	R. Zaidman	1.4	Prepared preliminary BRG data request list to send to Company re: financial items.
8/12/2020	R. Zaidman	0.9	Analyzed initial draft of Kearns declaration as sent by O. Lashko of Brown Rudnick re: cash flow.
8/12/2020	R. Zaidman	0.3	Prepared correspondence to be sent to Brown Rudnick team re: working capital assessment.
8/13/2020	R. Zaidman	0.7	Analyzed underlying support of the Company's DIP budget model re: disbursements and timing.
8/13/2020	R. Zaidman	0.3	Analyzed intercompany related matters within cash management motion.
8/14/2020	J. Borow	1.7	Reviewed cash flow and liquidity issues pertaining to extended sale process.
8/14/2020	J. Borow	1.5	Reviewed updated budget and related cash flow reports.
8/14/2020	R. Zaidman	0.7	Analyzed critical vendors motion and impact on DIP budget.
8/16/2020	R. Zaidman	0.5	Analyzed latest DIP budget to assess cash requirements over 13 weeks.
8/16/2020	R. Zaidman	0.4	Participated in additional call with A. Carty of Brown Rudnick re: DIP budgets, cash variances.
8/16/2020	R. Zaidman	0.1	Participated in call with A. Carty of Brown Rudnick re: DIP budgets, cash variances.
8/17/2020	R. Zaidman	0.5	Analyzed treatment of intercompany transactions, and communicated with M. Schlan.
8/17/2020	R. Zaidman	0.4	Analyzed critical vendors motion and changes per Brown Rudnick.
8/17/2020	R. Zaidman	0.2	Participated in call with J. Henrich of EY re: critical vendors.
8/18/2020	J. Wu	1.0	Continued to revise narrative on DIP budget variance in DIP budget report for Unsecured Creditors Committee.
8/19/2020	R. Zaidman	1.2	Analyzed DIP budget for various liquidity scenarios and borrowing availability.
8/19/2020	R. Zaidman	0.5	Prepared exhibits for purposes of cash update to Committee re: annual operating plan.

Date	Professional	Hours	Description
<b>19. Cash Flow/Cash Management/ Liquidity</b>			
8/20/2020	J. Wu	2.9	Prepared one week ended variance analysis in 8/19 DIP budget report for Unsecured Creditors Committee.
8/21/2020	J. Wu	2.9	Prepared four weeks ended cumulative variance analysis in 8/19 DIP budget report for Unsecured Creditors Committee.
8/21/2020	J. Wu	1.2	Continued to prepare four weeks ended cumulative variance analysis in 8/19 DIP budget report for Unsecured Creditors Committee.
8/21/2020	R. Zaidman	0.5	Analyzed data provided by Weil to Brown Rudnick on critical vendor build-up and payments.
8/22/2020	R. Zaidman	1.2	Compared latest DIP budget to original DIP budget re: variance.
8/27/2020	R. Zaidman	0.5	Compared prior DIP budget forecast to latest version for changes.
8/28/2020	J. Wu	2.9	Prepared five weeks ended cumulative variance analysis in 8/27 DIP budget report for Unsecured Creditors Committee.
8/28/2020	J. Wu	2.7	Prepared one week variance in 8/27 DIP budget report for Unsecured Creditors Committee.
8/28/2020	R. Zaidman	0.3	Reviewed status of Kearns expert report and open items re: liquidity.
8/29/2020	R. Zaidman	1.2	Analyzed latest DIP budget as of August 21 for cash burn over next 13 weeks.
8/29/2020	R. Zaidman	1.0	Analyzed cash flow for liquidity requirements for purposes of RemainCo capital.
9/4/2020	R. Zaidman	0.9	Analyzed latest critical vendors payments as compared to DIP budget to assess potential remaining payments to be made.
9/6/2020	R. Zaidman	0.2	Corresponded with C. Hannon and J. Henrich (E&Y) re: cash flow questions.
9/7/2020	J. Wu	1.5	Prepared illustrative inventory turnover scenario analysis for fiscal year21.
9/8/2020	R. Zaidman	0.4	Analyzed latest critical vendors payments as compared to DIP budget.
9/10/2020	R. Zaidman	0.2	Corresponded with J. Henrich of E&Y re: escrow of professional fees.
9/10/2020	R. Zaidman	0.1	Participated in call with J. Henrich (E&Y) re: professional fees.
9/11/2020	R. Zaidman	0.4	Analyzed latest professional fees in DIP budget and weekly escrowed amounts.
9/20/2020	C. Kearns	0.2	Reviewed post-petition intercompany activity.

Date	Professional	Hours	Description
<b>19. Cash Flow/Cash Management/ Liquidity</b>			
9/21/2020	J. Borow	1.0	Reviewed draft wind down budget.
9/21/2020	R. Zaidman	0.4	Reviewed latest notes from E&Y re: cash activity.
9/22/2020	R. Zaidman	0.4	Analyzed latest disbursements for professional fees as compared to budget.
11/2/2020	R. Zaidman	1.0	Analyzed latest vendor claims and payment matrix - re: cash activity, critical vendors.
11/2/2020	R. Zaidman	0.6	Analyzed Debtors' current expenses and insurance policy data.
11/20/2020	R. Zaidman	1.0	Analyzed costs and estimate of run-rate - re: Plan confirmation and wind down.
11/24/2020	R. Zaidman	2.2	Analyzed initial cash activity schedule from EY - re: reserves, cash.
11/24/2020	R. Zaidman	0.5	Reviewed update received from C. Hannon of EY of various case activities and status.
11/25/2020	R. Zaidman	2.3	Analyzed revised and updated cash activity schedule from EY - re: wind down, waterfall comparison.
11/25/2020	R. Zaidman	0.3	Participated in call with C. Hannon of EY - re: wind down, cash activity.
11/30/2020	R. Zaidman	0.2	Corresponded with C. Hannon of EY - re: wind down cash payments.
12/1/2020	R. Zaidman	0.5	Analyzed vendor claimant payment matrix.
12/13/2020	R. Zaidman	0.4	Analyzed latest information on wind down estimate and costs.
12/13/2020	R. Zaidman	0.3	Corresponded with O. Lashko of Brown Rudnick re: wind down costs.
<b>Task Code</b>	<b>Total Hours</b>	<b>44.6</b>	

**20. Projections/ Business Plan/ Other**

8/11/2020	J. Borow	1.2	Reviewed initial due diligence requests of the Debtors' professionals.
8/12/2020	J. Wu	2.5	Updated Kearns draft declaration.
8/12/2020	R. Zaidman	1.1	Analyzed the Company's publicly filed business plan from June 2020.
8/12/2020	J. Borow	1.1	Reviewed financial information and updated projections.
8/12/2020	J. Borow	1.0	Held discussion regarding business plan and detailed assumptions therein with EY (J. Heinrich).

Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
8/12/2020	R. Zaidman	1.0	Reviewed projection files as posted in the Houlihan data room through fiscal year 2023.
8/13/2020	R. Suess	0.7	Analyzed fiscal year 2021 Annual Operating Plan.
8/13/2020	R. Zaidman	0.6	Continued analyzing information in Houlihan data room re: segment information, engines and products.
8/13/2020	C. Kearns	0.6	Reviewed business plan related documents.
8/13/2020	R. Zaidman	0.5	Analyzed postings to data room, including latest Annual Operating Report for 2021.
8/14/2020	J. Wu	2.9	Summarized historical and projected key financial metrics.
8/14/2020	J. Borow	2.3	Reviewed projections and related cash flow data.
8/14/2020	R. Suess	1.2	Analyzed fiscal year 2021 Annual Operating Plan.
8/14/2020	R. Zaidman	1.1	Analyzed BRG summary of working capital trend, debt levels and borrowing availability over forecast period.
8/14/2020	J. Wu	1.1	Continued to summarize historical and projected key financial metrics.
8/14/2020	C. Kearns	1.0	Reviewed business plan and related lender presentations.
8/14/2020	J. Wu	0.3	Reviewed key metrics on Company product segments.
8/15/2020	J. Wu	2.9	Prepared summary chart comparing updated AOP 2021 to June 2020 business plan.
8/15/2020	R. Zaidman	1.2	Updated points for purposes of the Kearns supplemental declaration based on recently received financial data on fiscal year 2021.
8/15/2020	J. Wu	1.0	Continued to prepare summary chart comparing updated AOP 2021 to June 2020 business plan.
8/15/2020	R. Zaidman	0.8	Prepared initial draft of comparison of various projections for fiscal year 2021 with variances.
8/15/2020	R. Zaidman	0.6	Analyzed Houlihan data room files for financial data for fiscal year 2021.
8/15/2020	R. Zaidman	0.4	Compared various data sources for projected monthly fiscal year 2021 results.
8/15/2020	R. Zaidman	0.3	Corresponded with A. Carty (Brown Rudnick) re: projection methodologies, sales to receipt impact.
8/16/2020	R. Zaidman	0.6	Participated in call with J. Stoll of Brown Rudnick re: projections.

Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
8/16/2020	R. Zaidman	0.6	Updated exhibit comparing fiscal year 2021 projection comparison for supplemental declaration of Kearns.
8/16/2020	R. Zaidman	0.5	Analyzed source materials from Houlihan data room re: projections for fiscal 2021 and beyond.
8/17/2020	R. Zaidman	1.2	Analyzed Company's latest annual operating plan for fiscal 2021, and underlying support.
8/17/2020	C. Kearns	0.5	Reviewed the revised fiscal year 2021 business plan.
8/19/2020	J. Borow	1.8	Reviewed projections and budget presentations.
8/19/2020	J. Borow	1.7	Reviewed business plan and operating plan and related issues.
8/19/2020	J. Vizzini	1.7	Reviewed Debtors' segment financial projections.
8/19/2020	R. Suess	1.6	Analyzed segment level AOP 21 forecast.
8/19/2020	R. Suess	1.4	Analyzed Project Badger P&L model.
8/19/2020	R. Zaidman	1.1	Analyzed available projection and supporting in data room information for the June 2020 business plan, August Excel model and fiscal year 2021 AOP.
8/19/2020	R. Zaidman	0.8	Analyzed August 2020 financial projection model after EY call regarding same.
8/19/2020	R. Suess	0.5	Participated in call with Debtor advisor (J. Henrich of EY) to discuss business plan assumptions.
8/19/2020	R. Zaidman	0.3	Participated in call with J. Finks, C. Hannon and J. Henrich of EY re: projection, business plan.
8/20/2020	R. Suess	2.9	Constructed financial forecast for fiscal year 21-23.
8/20/2020	R. Suess	2.7	Analyzed AOP 21 supporting assumptions.
8/20/2020	R. Suess	2.2	Continued to construct financial forecast for fiscal year 21-23.
8/20/2020	R. Zaidman	1.4	Analyzed August 2020 projection model for drivers and assumptions.
8/20/2020	R. Suess	1.1	Participated in call with Debtor advisor (J. Henrich of EY) to discuss business plan preparation.
8/20/2020	R. Zaidman	1.1	Participated in call with J. Henrich, C. Hannon and J. Finks (EY) re: projection file and file support.
8/20/2020	R. Zaidman	0.6	Analyzed model detail by brand and product mapping file from Houlihan data room.

Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
8/20/2020	R. Zaidman	0.4	Analyzed latest AOP for fiscal year 2021 and impact on DIP budget.
8/21/2020	R. Suess	2.8	Constructed financial forecast for fiscal year 21-23.
8/21/2020	J. Borow	1.5	Reviewed segment information relating to sale of parts of business.
8/21/2020	R. Suess	1.3	Analyzed AOP 21 supporting assumptions.
8/21/2020	R. Zaidman	1.2	Reviewed cost savings initiatives as included in the business plan projection.
8/21/2020	C. Kearns	1.0	Reviewed business plan per the blowout material.
8/21/2020	R. Zaidman	0.8	Reviewed business plan presentation as of June 2020 as publicly filed.
8/21/2020	R. Zaidman	0.4	Participated in call with M. Schlan of Brown Rudnick re: status, diligence, projection.
8/21/2020	R. Zaidman	0.3	Corresponded with J. Henrich of EY re: diligence questions on projection.
8/21/2020	R. Zaidman	0.3	Participated in call with A. Carty of Brown Rudnick re: projections, diligence.
8/22/2020	R. Suess	1.4	Constructed financial forecast for fiscal year 21-23.
8/23/2020	R. Suess	2.2	Constructed financial forecast for fiscal year 21-23.
8/24/2020	R. Suess	2.9	Constructed financial forecast for fiscal year 21-23.
8/24/2020	R. Suess	2.7	Analyzed segment level projections provided by the Debtor.
8/24/2020	R. Suess	2.6	Continued to construct financial forecast for fiscal year 21-23.
8/24/2020	J. Wu	2.6	Reviewed cost savings initiatives for the Company.
8/24/2020	R. Zaidman	1.4	Analyzed latest bridge to adjusted EBITDA from previous August 2020 business plan model.
8/24/2020	R. Zaidman	0.7	Analyzed projections in data for certain segment related information re: Billy Goat brand.
8/24/2020	R. Zaidman	0.5	Participated in call with J. Henrich of EY re: projection model.
8/24/2020	C. Kearns	0.5	Reviewed Debtors' business plan and related analysis.
8/24/2020	R. Zaidman	0.3	Analyzed projection provided in Houlihan data room re: Billy Goat brand.



Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
8/25/2020	J. Wu	2.9	Reviewed BRG fiscal year 21 to fiscal year 23 projection model.
8/25/2020	J. Dunn	2.7	Analyzed projections to determine breakdown by business unit.
8/25/2020	R. Suess	2.6	Constructed financial forecast for fiscal year 21-23.
8/25/2020	R. Suess	2.3	Analyzed ESG&A assumptions used in business plan forecast.
8/25/2020	R. Suess	2.1	Analyzed variances between AOP 21 and business plan forecast.
8/25/2020	J. Wu	2.1	Reviewed segment allocation of EBITDA in BRG fiscal year 21 to fiscal year 23 projection model.
8/25/2020	R. Zaidman	2.0	Analyzed presentation materials that Debtors shared publicly for projections re: May 2020 investor presentation and June 2020 cleansing materials.
8/25/2020	R. Suess	1.8	Analyzed business plan and AOP bridge.
8/25/2020	J. Wu	1.7	Prepared questions on cost savings analysis for Company's financial advisor.
8/25/2020	R. Zaidman	1.5	Analyzed various cost savings initiatives and profit improvement assumptions in the Company's business plan and underlying projection model.
8/25/2020	J. Wu	1.5	Reviewed allocation of depreciation and amortization in BRG fiscal year 21 to fiscal year 23 projection model.
8/25/2020	R. Zaidman	1.0	Analyzed one time adjustments for fiscal year 2020 and 2021 EBITDA projection by the Debtors.
8/25/2020	R. Suess	0.4	Participated in call with Debtor advisor (J. Henrich of EY) to discuss business plan preparation.
8/25/2020	J. Vizzini	0.3	Reviewed responses from Debtors' financial advisors (J. Henrick of EY) regarding cost savings and profitability initiatives in projections.
8/26/2020	J. Wu	2.9	Prepared executive summary in projection report for Unsecured Creditors Committee.
8/26/2020	R. Suess	2.9	Prepared presentation material for Committee related to business plan forecast.
8/26/2020	R. Suess	2.5	Constructed financial forecast for fiscal year 21-23.
8/26/2020	J. Wu	2.4	Prepared segment level analysis in projection report for Unsecured Creditors Committee.
8/26/2020	R. Suess	2.3	Analyzed EBITDA adjustments used in Debtors' forecast.

Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
8/26/2020	J. Wu	2.3	Continued to prepare segment level analysis in projection report for Unsecured Creditors Committee.
8/26/2020	J. Wu	2.2	Prepared assumptions in projection report for Unsecured Creditors Committee.
8/26/2020	R. Zaidman	2.1	Analyzed Debtors' August 2020 P&L model for fiscal years 2021 through 2023 and related key drivers.
8/26/2020	J. Wu	2.1	Revised BRG fiscal year 21 to fiscal year 23 projection model to incorporate updated forecast.
8/26/2020	R. Zaidman	1.8	Analyzed draft illustrative RemainCo analysis prepared by Houlihan and capital structure requirements.
8/26/2020	J. Wu	1.5	Analyzed Company's cost saving initiatives.
8/26/2020	C. Kearns	0.8	Reviewed business plan and related key documents in the data room.
8/26/2020	R. Suess	0.6	Continued to prepare presentation material for Committee related to business plan forecast.
8/26/2020	R. Zaidman	0.3	Corresponded with J. Henrich of EY re: entity level projections that tie to consolidated.
8/26/2020	R. Zaidman	0.2	Corresponded with J. Henrich of EY re: AOP fiscal year 2021 bridge.
8/26/2020	R. Zaidman	0.2	Participated in call with J. Henrich of EY re: AOP fiscal year 2021 bridge.
8/26/2020	R. Zaidman	0.2	Participated in call with J. Henrich of EY re: projections, annual operating plan for fiscal year 2021.
8/26/2020	R. Zaidman	0.1	Participated in call with J. Henrich of EY re: projections.
8/26/2020	R. Zaidman	0.1	Participated in call with J. Henrich of EY re: working capital forecast.
8/27/2020	J. Wu	2.7	Prepared illustrative funding source analysis on RemainCo report for UCC.
8/27/2020	J. Wu	2.6	Prepared illustrative capital requirement on RemainCo report for UCC.
8/27/2020	J. Wu	2.5	Prepared segment analysis on RemainCo report for UCC.
8/27/2020	J. Wu	2.4	Prepared executive summary on RemainCo report for UCC.
8/27/2020	J. Wu	2.4	Reviewed RemainCo report for UCC.
8/27/2020	R. Zaidman	2.0	Analyzed Houlihan RemainCo analysis as compared to Debtors' projections and available segment information.

Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
8/27/2020	R. Zaidman	1.4	Analyzed underlying support provided by Houlihan re: RemainCo analysis, projections by brand.
8/27/2020	J. Wu	1.4	Prepared borrowing base analysis on RemainCo report for UCC.
8/27/2020	R. Suess	1.4	Prepared presentation material for Committee related to business plan forecast.
8/27/2020	J. Borow	1.1	Held discussion with EY (J. Henrich) re: company operations.
8/27/2020	C. Kearns	0.8	Reviewed Debtors' business plan.
8/27/2020	R. Zaidman	0.3	Corresponded with A. Ruth of Whitebox re: Ad Hoc Group diligence questions, projections.
8/27/2020	R. Zaidman	0.2	Corresponded with J. Krause of Gibson Dunn re: additional support for Ad Hoc Group diligence, projections.
8/27/2020	R. Zaidman	0.2	Participated in call with B. Marks of Houlihan re: projected cash flow.
8/27/2020	R. Zaidman	0.1	Participated in additional call with B. Marks of Houlihan re: diligence items, projections.
8/27/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: diligence items, projections.
8/27/2020	R. Zaidman	0.1	Participated in call with J. Krause of Gibson Dunn re: ad hoc group diligence, projections.
8/28/2020	R. Suess	2.9	Prepared presentation material for Committee related to business plan forecast.
8/28/2020	J. Wu	2.9	Updated actual bid data for RemainCo report for UCC.
8/28/2020	J. Wu	2.6	Revised narrative for RemainCo report for UCC.
8/28/2020	R. Zaidman	2.2	Prepared draft reporting by BRG re: Houlihan RemainCo analysis.
8/28/2020	J. Borow	2.2	Reviewed business plan material and related information.
8/28/2020	J. Borow	1.8	Continued review of business plan and related material.
8/28/2020	R. Suess	1.7	Analyzed updated segment level forecasts.
8/28/2020	R. Suess	1.5	Continued to prepare presentation material for Committee related to business plan forecast.
8/28/2020	R. Zaidman	1.2	Prepared summary of RemainCo analysis for Committee re: projections.

Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
8/28/2020	J. Vizzini	1.1	Reviewed projected brand level sales and EBITDA information prepared for ad hoc group as necessary for aggregate bid for RemainCo.
8/28/2020	R. Zaidman	1.0	Analyzed report support provided by EY re: Vanguard battery business within Engines segment.
8/28/2020	C. Kearns	1.0	Reviewed business plan.
8/28/2020	R. Zaidman	0.5	Analyzed Ferris brand projections and impact on working capital items.
8/28/2020	R. Zaidman	0.5	Corresponded with J. Henrich of EY re: segment projection performance support.
8/28/2020	R. Zaidman	0.2	Participated in call with J. Henrich (EY) re: projections.
8/28/2020	R. Zaidman	0.1	Participated in call with B. Marks of Houlihan re: RemainCo analysis, business segments.
8/29/2020	R. Zaidman	2.1	Prepared report for Committee and ad hoc group re: RemainCo analysis.
8/29/2020	R. Suess	1.5	Prepared presentation material for Committee related to business plan forecast.
8/29/2020	R. Suess	1.3	Analyzed brand level financial forecast.
8/29/2020	J. Wu	1.2	Revised narrative for updated RemainCo report for UCC.
8/29/2020	J. Wu	1.1	Reviewed updated RemainCo report for UCC.
8/31/2020	J. Borow	2.4	Reviewed projections pertaining to valuation issues.
8/31/2020	J. Borow	1.9	Continued review of business plans.
8/31/2020	R. Zaidman	1.3	Analyzed projections from August 2020 and fiscal year 2021 Annual Operating Report and underlying assumptions re: receipts and segment.
8/31/2020	R. Zaidman	0.4	Analyzed RemainCo analysis, cash flow and working capital through October 2021.
9/1/2020	A. Jiang	2.9	Prepared Kearns Declaration regarding impact of COVID-19 on the Company's business plan.
9/1/2020	R. Suess	2.2	Analyzed planned cost savings measures.
9/1/2020	A. Jiang	1.8	Continued to prepare Kearns Declaration regarding impact of COVID-19 on the Company's business plan.
9/1/2020	R. Suess	1.3	Reviewed electrification strategy document.

Date	Professional	Hours	Description
<b>20. Projections/ Business Plan/ Other</b>			
9/1/2020	R. Zaidman	1.2	Analyzed RemainCo cash flow and other projection related items for RemainCo.
9/1/2020	R. Suess	1.1	Analyzed variances between June and August business plan forecasts.
9/1/2020	R. Zaidman	0.2	Corresponded with J. Lewis and B. Marks of Houlihan re: open diligence items on cash flow for RemainCo.
9/2/2020	J. Borow	2.1	Reviewed business plan and projections pertaining to objection to sale of assets.
9/2/2020	R. Zaidman	1.5	Analyzed latest RemainCo analysis from Houlihan and supporting schedules, including changes from prior version.
9/2/2020	R. Zaidman	0.3	Participated in call with B. Marks of Houlihan re: RemainCo analysis update.
9/2/2020	J. Vizzini	0.3	Reviewed updated RemainCo analysis prepared Houlihan, including required funding.
9/2/2020	R. Zaidman	0.1	Participated in additional call with B. Marks of Houlihan re: RemainCo analysis update.
9/3/2020	R. Zaidman	0.8	Analyzed assumptions for fiscal 2021 projection and impact of refreshed AOP impact.
9/3/2020	R. Zaidman	0.7	Analyzed available entity-level financial projection data for sales and gross margin.
9/3/2020	R. Zaidman	0.6	Prepared financial package for Ad Hoc Group on latest RemainCo projection analysis.
9/3/2020	C. Kearns	0.5	Reviewed Debtors' business plan.
9/3/2020	C. Kearns	0.4	Reviewed Houlihan updated analysis of RemainCo assuming partial Company bids close.
<b>Task Code Total Hours</b>		<b>210.2</b>	

**25. Litigation**

8/12/2020	J. Dunn	0.6	Participated in call with O. Lashko regarding Kearns declaration.
8/12/2020	J. Dunn	0.5	Provided comments on draft Kearns declaration.
8/13/2020	J. Dunn	2.5	Revised Kearns expert declaration.
8/13/2020	J. Dunn	1.8	Revised Kearns expert declaration.
8/13/2020	J. Dunn	1.4	Revised Kearns declaration in support of bid procedures motion.

Date	Professional	Hours	Description
<b>25. Litigation</b>			
8/13/2020	J. Dunn	1.4	Revised Kearns expert declaration.
8/13/2020	R. Zaidman	0.8	Reviewed updated draft of Kearns' declaration in support of objection to DIP and bidding procedures.
8/17/2020	J. Dunn	2.1	Reviewed deposition testimony from Debtors' professionals (W. Peluchowski) in advance of Kearns testimony to assist in deposition preparation.
8/18/2020	J. Dunn	2.9	Updated direct testimony outline from Counsel.
8/18/2020	J. Dunn	2.1	Revised Kearns expert declaration.
8/24/2020	J. Vizzini	0.3	Reviewed outline related to expert report preparation.
8/24/2020	C. Kearns	0.2	Emailed with Counsel on potential expert report re: sale process.
8/25/2020	J. Dunn	2.4	Researched market efficiency to respond to questions from Counsel.
8/25/2020	S. Sadruddin	1.0	Participated in a call with O. Lashko, A. Carty, M. Sawyer (Brown Rudnick) to discuss Kearns expert report opinions regarding bid procedures and sale process.
8/25/2020	S. Sadruddin	0.8	Reviewed bid procedures to determine key issues to be drafted in Kearns expert report.
8/25/2020	C. Kearns	0.5	Participated in portion of a call with Brown Rudnick litigation team (O. Lashko, A. Carty, M. Sawyer) re: potential issues for sale process and expert report.
8/26/2020	S. Sadruddin	0.9	Reviewed preliminary Kearns declaration to outline Kearns expert report regarding bid opinions and sale process.
8/27/2020	J. Dunn	2.8	Revised draft report narrative regarding Debtors' marketing process.
8/27/2020	J. Dunn	2.1	Edited draft expert declaration to reflect questions raised by Counsel.
8/27/2020	A. Jiang	1.9	Continued to prepare C. Kearns declaration regarding Debtor's conduct of asset sale process.
8/27/2020	J. Dunn	1.8	Revised Kearns expert declaration.
8/27/2020	A. Jiang	1.4	Continued to prepare C. Kearns declaration regarding Debtor's conduct of asset sale process.
8/28/2020	S. Sadruddin	1.7	Drafted outline of Kearns expert report.
8/28/2020	S. Sadruddin	1.1	Continued to draft relevant sections of the prepetition marketing process in Kearns expert report.

Date	Professional	Hours	Description
<b>25. Litigation</b>			
8/28/2020	T. Fanta	1.0	Reviewed Kearns deposition.
8/29/2020	S. Sadruddin	0.6	Reviewed outline of the summary of opinions in Kearns expert report.
8/29/2020	C. Kearns	0.5	Outlined potential draft expert report on sale related process.
8/31/2020	R. Suess	2.9	Drafted C. Kearns declaration.
8/31/2020	A. Jiang	2.9	Prepared Kearns Report regarding analysis of historical financial results of the Company.
8/31/2020	J. Dunn	2.9	Revised Kearns expert declaration.
8/31/2020	S. Sadruddin	2.4	Drafted section of Kearns expert report pertaining to Debtor's business operations.
8/31/2020	R. Suess	2.2	Continued to draft Kearns declaration.
8/31/2020	J. Dunn	2.1	Revised Kearns expert declaration.
8/31/2020	S. Sadruddin	1.6	Reviewed components and layout of the background section of Kearns expert report.
8/31/2020	J. Vizzini	1.2	Reviewed preliminary outline for expert report regarding valuation of the Debtors.
9/1/2020	R. Suess	2.9	Drafted Kearns Declaration.
9/1/2020	J. Dunn	2.8	Evaluated market expectations for potential guideline companies.
9/1/2020	S. Sadruddin	2.7	Drafted section of Kearns report pertaining to factors impacting the Company's financial and operational performance.
9/1/2020	J. Dunn	2.6	Provided comments to staff on valuation methodology and assumptions.
9/1/2020	R. Suess	2.5	Continued to draft Kearns Declaration.
9/1/2020	S. Sadruddin	2.4	Drafted section of Kearns report pertaining to Debtors' historical financial performance.
9/1/2020	J. Dunn	2.4	Reviewed background documents to determine valuation basis for Company.
9/1/2020	J. Dunn	2.1	Revised valuation schedules for draft expert report.
9/2/2020	R. Suess	2.9	Drafted Kearns Declaration.
9/2/2020	R. Suess	2.6	Continued to draft Kearns Declaration.

Date	Professional	Hours	Description
<b>25. Litigation</b>			
9/2/2020	J. Dunn	2.6	Provided comments to staff on background section and related narrative.
9/2/2020	R. Suess	2.5	Drafted summary of marketing process.
9/2/2020	J. Dunn	2.3	Reviewed updated RemainCo projections for discounted cash flow analysis.
9/2/2020	S. Sadruddin	2.1	Drafted section of Kearns report pertaining to actions taken by the Company in response to recent challenges.
9/2/2020	R. Zaidman	2.0	Reviewed draft projection-related sections for Kearns Expert Report.
9/2/2020	J. Dunn	2.0	Revised draft report narrative and organizational structure.
9/2/2020	J. Dunn	1.9	Edited draft expert report narrative.
9/2/2020	S. Sadruddin	1.8	Drafted section of Kearns report pertaining to COVID-19 impact on Debtors' performance.
9/2/2020	J. Dunn	1.8	Revised valuation schedules to reflect changes as discussed with staff and expert.
9/2/2020	S. Sadruddin	1.2	Drafted section of Kearns report pertaining to industry overview and outlook.
9/2/2020	S. Sadruddin	0.7	Drafted section of Kearns report pertaining to postpetition Marketing section.
9/3/2020	R. Suess	2.9	Drafted summary fiscal year 21 projections.
9/3/2020	J. Dunn	2.8	Revised working capital and capital expenditures calculations in terminal value calculation of DCF methodology.
9/3/2020	R. Suess	2.7	Drafted Kearns Declaration.
9/3/2020	J. Dunn	2.7	Provided revisions to draft expert report.
9/3/2020	J. Vizzini	2.7	Reviewed further draft of expert report/declaration in support of objection to sale order.
9/3/2020	J. Dunn	2.6	Evaluated basis for RemainCo projections to confirm accurately reflected in DCF methodology.
9/3/2020	J. Dunn	2.5	Organized staff research and document relied upon compilation by going through source documents.
9/3/2020	A. Jiang	2.4	Prepared Kearns Expert Report regarding analysis of historical financial results of the Company.



Date	Professional	Hours	Description
<b>25. Litigation</b>			
9/3/2020	J. Dunn	2.4	Revised draft report narrative to reflect changes in methodological approach to valuation.
9/3/2020	S. Sadruddin	2.3	Revised analysis of pre-petition marketing efforts.
9/3/2020	S. Sadruddin	2.1	Revised analysis of post-petition marketing efforts.
9/3/2020	R. Zaidman	2.0	Analyzed latest draft of Kearns Expert Report re: projections for fiscal years 2021 through 2023.
9/3/2020	R. Suess	1.7	Drafted summary of marketing process.
9/3/2020	S. Sadruddin	1.7	Revised summary of opinions in Kearns Report.
9/3/2020	J. Borow	1.4	Reviewed updated draft of expert report.
9/3/2020	R. Suess	1.2	Continued to draft summary fiscal year 21 projections.
9/3/2020	J. Borow	1.0	Continued review of draft expert report pertaining to sale objection.
9/3/2020	R. Suess	1.0	Discussed edits to expert report.
9/3/2020	R. Zaidman	0.8	Analyzed updated summary of actual versus budget cash flow performance for purposes of Kearns Expert Report.
9/4/2020	J. Dunn	2.9	Drafted valuation section of Kearns Expert Report for purpose of sale objection.
9/4/2020	S. Sadruddin	2.8	Revised section of Kearns Report pertaining to Company's projections.
9/4/2020	J. Dunn	2.7	Revised organizational structure of expert report at direction of J. Borow (BRG).
9/4/2020	R. Suess	2.6	Drafted summary fiscal year 21 projections.
9/4/2020	R. Suess	2.5	Drafted summary of marketing process.
9/4/2020	R. Suess	2.4	Drafted Kearns Declaration.
9/4/2020	J. Borow	2.3	Continued review of expert report.
9/4/2020	S. Sadruddin	2.0	Continued revising section of Kearns report pertaining to Company's projections.
9/4/2020	J. Dunn	2.0	Revised draft Kearns Declaration to reflect comments from expert.
9/4/2020	S. Sadruddin	1.6	Drafted Appendix A of Kearns Report containing Debtors' operations and financial results.

Date	Professional	Hours	Description
<b>25. Litigation</b>			
9/4/2020	R. Zaidman	1.5	Analyzed latest draft of Kearns Expert Report.
9/4/2020	S. Sadruddin	1.3	Revised section of Kearns Report pertaining to pre-petition marketing efforts.
9/4/2020	J. Borow	1.2	Continued review of draft expert declaration/report.
9/4/2020	R. Zaidman	1.1	Analyzed updated summary of projections section in Kearns Expert Report.
9/4/2020	S. Sadruddin	1.1	Revised summary of opinions in Kearns Report.
9/4/2020	R. Zaidman	0.8	Analyzed RemainCo analysis and entity level and working capital assumptions for purposes of Kearns Expert Report and related valuation.
9/4/2020	S. Sadruddin	0.8	Revised section of Kearns Report pertaining to post-petition marketing efforts.
9/4/2020	R. Zaidman	0.7	Reviewed background sections sent from Brown Rudnick for purposes of Kearns Expert Report.
9/4/2020	J. Vizzini	0.6	Continued to review further draft of expert report/declaration in support of objection to sale order.
9/5/2020	J. Dunn	2.8	Incorporated revisions into draft Kearns Expert Report in advance of distribution to Counsel.
9/5/2020	J. Dunn	1.9	Revised market approach comparable Company matrix to reflect research.
9/5/2020	J. Dunn	1.7	Compiled Kearns draft Expert Report and exhibits for distribution to Counsel.
9/5/2020	R. Zaidman	1.3	Analyzed latest draft of Kearns Expert Report.
9/5/2020	R. Zaidman	0.8	Analyzed latest source documents corresponding to Kearns Expert Report draft related to projections.
9/6/2020	J. Dunn	2.8	Continued researching guideline companies and evaluating market basis for appraisal as compared to Briggs & Stratton.
9/6/2020	J. Dunn	2.8	Provided comments on draft market approach appendixes for purposes of incorporation into report.
9/6/2020	J. Dunn	2.3	Conveyed outstanding issues to Counsel in advance of group call to discuss status of report.
9/7/2020	J. Dunn	2.9	Reflected Kearns edits into draft expert report.

Date	Professional	Hours	Description
<b>25. Litigation</b>			
9/7/2020	S. Sadruddin	2.8	Revised sections of Kearns Report pertaining to pre-petition and post-petition marketing efforts.
9/7/2020	J. Dunn	2.6	Provided comments on international valuation methodology/allocation.
9/7/2020	J. Dunn	2.5	Evaluated international value allocation methodology.
9/7/2020	J. Borow	2.2	Continued review of draft expert report.
9/7/2020	J. Dunn	2.1	Performed additional diligence regarding comparability and business line overlap between guideline companies and Company.
9/7/2020	J. Dunn	2.0	Reflected Kearns edits into draft expert report.
9/7/2020	J. Dunn	2.0	Reflected Kearns edits into draft expert report.
9/7/2020	A. Jiang	1.7	Continued to prepare Kearns expert report regarding pre-petition marketing process for sale of assets.
9/7/2020	R. Zaidman	1.0	Analyzed draft comments received from Brown Rudnick re: Kearns Expert Report.
9/8/2020	R. Suess	2.9	Drafted Kearns Declaration.
9/8/2020	A. Jiang	2.9	Prepared Kearns Expert Report regarding background information of Debtors' business as part of appendix.
9/8/2020	S. Sadruddin	2.9	Revised appendix related to background section of Kearns Expert Report.
9/8/2020	J. Dunn	2.8	Updated valuation schedules to reflect changes to methodology per expert direction.
9/8/2020	R. Suess	2.5	Continued to draft Kearns Declaration.
9/8/2020	S. Sadruddin	2.4	Prepared list of documents relied upon for expert report.
9/8/2020	J. Dunn	2.3	Drafted narrative sections of Kearns Expert Report.
9/8/2020	A. Jiang	2.2	Continued to prepare Kearns Expert Report regarding background information of Debtors' business as part of appendix.
9/8/2020	J. Dunn	2.2	Drafted narrative sections of Kearns Expert Report.
9/8/2020	J. Dunn	2.2	Participated in group drafting session for Kearns Expert Report.
9/8/2020	S. Sadruddin	2.2	Reviewed tables pertaining to Debtors' projections included in appendix related to background section.
9/8/2020	J. Dunn	1.8	Revised appendices for Kearns Expert Report.

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Date	Professional	Hours	Description
<b>25. Litigation</b>			
9/8/2020	S. Sadruddin	1.3	Continued to revise appendix related to background section of Kearns expert report.
9/8/2020	R. Zaidman	1.0	Participated in portion of call with A. Carty and O. Lashko re: sales objection and Kearns Expert Report.
9/8/2020	R. Zaidman	0.5	Analyzed latest draft of Kearns Expert Report.
9/9/2020	J. Dunn	2.9	Revised expert report to reflect comments from Counsel.
9/9/2020	J. Dunn	2.8	Revised opinion language regarding marketing process and conformed body of report and conclusions.
9/9/2020	J. Dunn	2.6	Provided comments on valuation section narrative and updated exhibits to confirm to said changes.
9/9/2020	J. Dunn	2.5	Revised background section analysis in Kearns Expert Report.
9/9/2020	J. Borow	2.2	Reviewed draft expert report.
9/9/2020	J. Dunn	2.1	Reviewed market data to confirm reasonableness of valuation conclusions.
9/9/2020	R. Suess	2.0	Reviewed source documents for Kearns Declaration.
9/9/2020	J. Dunn	1.9	Edited draft expert report.
9/9/2020	R. Zaidman	0.9	Analyzed latest draft of Kearns Expert Report.
9/9/2020	S. Sadruddin	0.8	Edited footnotes in Kearns Report.
9/9/2020	J. Borow	0.7	Continued review of expert report.
9/10/2020	J. Dunn	2.4	Revised draft report formatting and grammar.
9/10/2020	J. Dunn	1.9	Revised draft expert report footnote conformity and citations.
10/15/2020	C. Kearns	0.3	Reviewed status of Toro litigation and bonding.
<b>Task Code Total Hours</b>		<b>270.2</b>	

**26. Tax Issues**

8/12/2020	Q. Liu	2.0	Reviewed docket, data room and shared files to gather pertinent tax documents.
8/13/2020	Q. Liu	2.5	Summarized into Excel tax attributes and tax work stream tracker based on tax information pulled from docket, data room and shared files.

Date	Professional	Hours	Description
<b>26. Tax Issues</b>			
8/14/2020	Q. Liu	2.0	Prepared tax memo of tax document request list combining Brown Rudnick tax requests and supplementing with BRG tax requests to be provided to EY.
8/14/2020	G. Koutouras	1.5	Conducted tax advisory service review of data room and downloads.
8/14/2020	Q. Liu	1.5	Summarized into Excel tax attributes and tax work stream tracker based on tax information from review of Company's SEC filed forms 10-K and 10-Q.
8/14/2020	C. Kearns	0.2	Reviewed list of tax related diligence needs.
8/17/2020	J. Borow	1.0	Reviewed tax issues relating to proposed sale to KPS.
8/17/2020	G. Koutouras	0.7	Held internal call regarding Briggs taxes with C. Kearns, J. Borow, and Q. Liu (all BRG).
8/17/2020	Q. Liu	0.5	Prepared tax request list for tax call with Counsel for UCC tax partner (N. Bouchard).
8/17/2020	J. Borow	0.4	Held discussion with Counsel at Brown Rudnick (N. Bouchard) re: tax issues pertaining to proposed sale to KPS.
8/18/2020	Q. Liu	0.5	Prepared tax request list for tax call with EY Debtor tax advisor.
8/21/2020	Q. Liu	2.0	Prepared memo for tax call summary with EY that discussed tax implications of 363 sale, tax attributes, NOL carry back refunds, and any other foreign or transfer taxes that may be triggered.
8/21/2020	G. Koutouras	1.0	Participated in a call regarding tax posture of Company with S. Rugg of Debtor and with J. Henrich of EY.
8/21/2020	Q. Liu	1.0	Reviewed and downloaded from internal shared drive, data room and court docket any new tax related files.
8/21/2020	G. Koutouras	0.5	Participated in a call with N. Bouchard of Brown Rudnick Tax to coordinate call with Debtor and its advisors.
8/24/2020	G. Koutouras	0.5	Reviewed revised approach to focus only on engines division.
8/25/2020	G. Koutouras	0.6	Reviewed tax info requests to EY.
8/27/2020	Q. Liu	1.5	Reviewed correspondence to determine status of tax implications analysis.
8/27/2020	G. Koutouras	1.3	Reviewed update regarding status of tax work.
8/28/2020	G. Koutouras	0.5	Emailed R. Zaidman (BRG) regarding status of tax review.

Date	Professional	Hours	Description
<b>26. Tax Issues</b>			
9/1/2020	G. Koutouras	0.8	Coordinated the communication of open items list to Debtors with N. Bouchard of Brown Rudnick.
9/2/2020	Q. Liu	2.5	Reviewed 2015 through 2019 tax returns to determine tax implication of bankruptcy emergence.
9/3/2020	Q. Liu	2.5	Continued to review and summarize 2015 through 2019 tax returns to determine tax implication of bankruptcy emergence.
9/4/2020	Q. Liu	0.5	Coordinated between BRG, E&Y, and Brown Rudnick to obtain tax analysis for 363 sale.
9/8/2020	G. Koutouras	1.6	Participated in tax call with J. Simon of E&Y and N. Bouchard of Brown Rudnick.
9/8/2020	R. Zaidman	1.3	Analyzed draft tax analysis prepared by E&Y re: sale implications.
9/8/2020	Q. Liu	1.0	Reviewed E&Y prepared 363 sale analysis to determine taxes for federal, state, foreign, sales and transfer tax.
9/8/2020	J. Vizzini	0.6	Participated in call with Debtors' tax advisor (J. Simon of E&Y) to discuss calculation of estimated gain or loss on sale.
9/8/2020	R. Zaidman	0.5	Participated in tax call with E&Y tax team, Weil tax and Brown Rudnick tax team re: sale tax implications.
9/8/2020	J. Vizzini	0.4	Analyzed tax calculation materials prepared by the Debtors' tax advisor.
9/8/2020	R. Zaidman	0.3	Corresponded with J. Henrich of E&Y re: tax reserves in waterfall.
9/9/2020	Q. Liu	1.5	Reviewed Debtor tax liability detail to understand accrued and prepaid taxes and the impact of the federal, state and foreign taxes on the 363 sale along with transfer taxes and sales and use tax on the asset sale.
9/9/2020	Q. Liu	1.5	Reviewed Stalking Horse APA to determine tax responsibility to be assumed by Buyer.
9/9/2020	G. Koutouras	1.4	Reviewed E&Y computation of tax outcome of 363 sale.
9/9/2020	G. Koutouras	1.0	Reviewed waterfall of taxes.
9/9/2020	G. Koutouras	0.8	Emailed E&Y regarding tax computation its inclusion in the waterfall analysis.
9/9/2020	R. Zaidman	0.8	Reviewed detail of tax related issues and reserves from Debtors' general ledger as provided by E&Y.
9/9/2020	C. Kearns	0.6	Held call with BRG tax team re: diligence of potential tax issues tied to the KPS sale.

Date	Professional	Hours	Description
<b>26. Tax Issues</b>			
9/9/2020	J. Vizzini	0.6	Participated in call with BRG tax (G. Koutouras) regarding tax impact of Stalking Horse sale.
9/16/2020	R. Zaidman	0.5	Analyzed latest tax related implications on waterfall and recoveries and outstanding diligence for Debtors.
9/17/2020	G. Koutouras	1.1	Participated in a call with J. Sammons of E&Y, S. Goldring of Weil, N. Bouchard of Brown Resnick, and J. Borrow and C. Kearns of BRG.
9/17/2020	Q. Liu	0.5	Reviewed E&Y prepared tax calculation on 363 sale to understand any changes to tax estimates.
9/21/2020	R. Zaidman	0.3	Analyzed latest tax related matters and open diligence.
9/22/2020	Q. Liu	0.5	Reviewed most recent waterfall to ensure all tax reserves have been accounted and if 338(g) buyer election will reduce any UCC payout.
10/9/2020	Q. Liu	1.0	Reviewed draft of Chapter 11 Plan and Disclosure Statement from a tax perspective to understand any current or future tax implications before filing of Plan.
10/9/2020	C. Kearns	0.2	Reviewed status of tax related analysis of transaction.

**Task Code Total Hours****46.0****27. Plan of Reorganization/ Disclosure Statement**

8/13/2020	C. Kearns	1.4	Held call with Debtors (T. Teske and M. Schwertfeger) re: Plan and process overview.
8/21/2020	C. Kearns	0.2	Emailed with Brown Rudnick and Counsel to the ad hocs re: potential alternate path to the case.
8/24/2020	C. Kearns	0.9	Participated in call with ad hoc group lender (A. Ruth of Whitebox), ad hoc group Counsel (J. Krause of Gibson Dunn) and UCC Counsel (R. Stark of Brown Rudnick) on status of overall process and potential for their Plan related support.
8/24/2020	C. Kearns	0.2	Emailed with Counsel and members of the ad hoc group on Plan related issues.
8/29/2020	C. Kearns	0.2	Emailed with Brown Rudnick and Gibson Dunn re: status of ad hoc diligence for possible Plan related proposal.
8/31/2020	J. Vizzini	1.4	Reviewed Plan settlement proposal and expert report.
9/1/2020	C. Kearns	0.6	Held call with O. Lashko (Brown Rudnick) on potential Plan settlement scenarios and next steps.
9/3/2020	C. Kearns	0.4	Participated in call with representatives of PBGC, Houlihan and the CFO to discuss Plan related issues.

Date	Professional	Hours	Description
<b>27. Plan of Reorganization/ Disclosure Statement</b>			
9/6/2020	C. Kearns	0.5	Participated in teleconference with representative of the PBGC re: Plan related discussions.
9/6/2020	C. Kearns	0.3	Participated in teleconference with O. Lashko (Brown Rudnick) re: Plan related discussions.
9/6/2020	C. Kearns	0.2	Emailed with Brown Rudnick team re: Plan related discussions.
9/7/2020	C. Kearns	0.4	Held call with representative of the PBGC to discuss Plan related issues.
9/7/2020	C. Kearns	0.3	Emailed with Brown Rudnick team and PBGC representative on Plan related issues.
9/7/2020	C. Kearns	0.2	Held call with Houlihan to discuss latest round of Plan related proposals.
9/8/2020	C. Kearns	1.0	Held call with O. Lashko (Brown Rudnick) and PBGC representative re: Plan settlement related issues.
9/8/2020	C. Kearns	0.5	Reviewed status of ongoing Plan settlement discussions.
9/8/2020	C. Kearns	0.2	Held calls with Houlihan re: settlement discussions.
9/8/2020	C. Kearns	0.2	Held short teleconference with R. Stark (Brown Rudnick) on Plan related issues.
9/9/2020	C. Kearns	0.8	Reviewed BRG's materials for the Committee to outline key issues re: potential settlement.
9/9/2020	C. Kearns	0.3	Held calls with Houlihan team on Plan related negotiations.
9/9/2020	C. Kearns	0.3	Held calls with O. Lashko re: status of Plan related negotiations.
9/9/2020	C. Kearns	0.2	Held calls with PBGC representative re: Plan related negotiations.
9/10/2020	J. Vizzini	0.5	Participated in call with Counsel (O. Lashko of Brown Rudnick) regarding terms of Plan settlement proposal.
9/10/2020	J. Vizzini	0.2	Reviewed emails from Counsel (O. Lashko of Brown Rudnick) regarding settlement proposal related issues.
9/10/2020	J. Vizzini	0.2	Reviewed emails from Debtors (R. Berkowitz) regarding terms of Plan settlement proposal.
9/11/2020	J. Vizzini	0.3	Reviewed emails from Counsel (O. Lashko of Brown Rudnick) regarding settlement proposal related issues.
9/13/2020	J. Vizzini	0.8	Reviewed changes to sale order to reflect global settlement with Committee.



Date	Professional	Hours	Description
<b>27. Plan of Reorganization/ Disclosure Statement</b>			
9/14/2020	C. Kearns	1.0	Monitored ongoing status of Plan related discussions.
9/14/2020	C. Kearns	0.7	Reviewed redlines to sale motion to reflect status of settlement discussions.
9/14/2020	J. Vizzini	0.6	Reviewed revisions to Plan settlement agreement between buyer and PBGC.
9/14/2020	C. Kearns	0.4	Held call with PBGC representatives, Brown Rudnick, Weil and Houlihan to discuss open issues re: settlement.
9/14/2020	C. Kearns	0.2	Called and emailed with Houlihan team re: status of settlement negotiations.
9/14/2020	J. Vizzini	0.2	Reviewed global settlement presentation prepared for Committee.
9/16/2020	C. Kearns	0.8	Considered Plan related issues anticipating KPS closing.
9/16/2020	C. Kearns	0.2	Emailed with Brown Rudnick team on Plan related issue.
9/16/2020	C. Kearns	0.2	Held teleconference with J. Lewis (Houlihan) on Plan related issues.
9/16/2020	R. Zaidman	0.2	Participated in call with J. Lewis of Houlihan re: Plan, subcon.
9/16/2020	R. Zaidman	0.2	Participated in call with O. Lashko re: Plan, subcon.
9/17/2020	R. Zaidman	0.4	Analyzed case timeline for Plan related matters.
9/17/2020	J. Borow	0.3	Reviewed latest deal points for Plan related issues.
9/17/2020	C. Kearns	0.2	Emailed with Counsel on Plan related issues.
9/17/2020	R. Zaidman	0.2	Participated in call with J. Henrich of E&Y re: Plan structure.
9/18/2020	C. Kearns	0.6	Reviewed BRG's preliminary analysis of potential Plan related issues.
9/18/2020	C. Kearns	0.4	Held call with Houlihan team re: potential Plan construct and related analyses.
9/18/2020	C. Kearns	0.4	Reviewed memo from Debtors' Counsel on Plan related issues.
9/18/2020	C. Kearns	0.2	Emailed with Counsel on Plan related issues.
9/19/2020	C. Kearns	0.4	Reviewed BRG's Plan related analysis requested by Counsel.
9/21/2020	C. Kearns	0.2	Emailed with Brown Rudnick on Plan related issue.
9/22/2020	J. Borow	0.6	Reviewed Plan timeline.

Date	Professional	Hours	Description
<b>27. Plan of Reorganization/ Disclosure Statement</b>			
9/22/2020	R. Zaidman	0.5	Participated in call with Weil and Brown Rudnick re: Plan timeline.
9/22/2020	J. Vizzini	0.2	Reviewed memorandum prepared by local Counsel regarding Briggs & Stratton substantive consolidation.
9/23/2020	C. Kearns	0.2	Emailed with Counsel on Plan related issues.
9/25/2020	C. Kearns	1.0	Reviewed Debtors' preliminary analysis of Plan related recoveries.
9/25/2020	J. Vizzini	0.8	Reviewed issues related to proposed Plan and substantive consolidation issues.
9/25/2020	C. Kearns	0.2	Held status call with R. Stark (Brown Rudnick) on Plan related issues.
9/29/2020	C. Kearns	0.7	Reviewed Plan related analysis.
9/29/2020	R. Zaidman	0.2	Participated in call with O. Lashko re: Plan.
9/29/2020	R. Zaidman	0.1	Participated in call with O. Lashko re: Plan, other case matters.
9/30/2020	R. Zaidman	0.8	Reviewed (on a preliminary basis) Plan file sent by Brown Rudnick from Weil.
10/1/2020	C. Kearns	1.6	Reviewed draft Plan of reorganization.
10/1/2020	J. Vizzini	1.1	Reviewed preliminary draft of revised Plan or reorganization.
10/1/2020	R. Zaidman	1.0	Reviewed various claims classes in Disclosure Statement draft.
10/1/2020	R. Zaidman	0.3	Corresponded with B. Marks re: distribution mechanics in Plan.
10/1/2020	C. Kearns	0.2	Participated in call with O. Lashko (Brown Rudnick) re: status of Plan development.
10/2/2020	C. Kearns	1.0	Reviewed additional changes to draft Plan related waterfall.
10/2/2020	C. Kearns	0.8	Reviewed Plan draft.
10/3/2020	C. Kearns	0.2	Reviewed Counsel's draft case timeline to effective date.
10/4/2020	C. Kearns	0.5	Finished initial read of draft Plan.
10/4/2020	C. Kearns	0.5	Reviewed revised report for the Committee to analyze draft of proposed Plan.
10/5/2020	C. Kearns	0.6	Finalized our latest report for the Committee on Plan related issues.
10/6/2020	R. Zaidman	2.5	Reviewed latest draft Disclosure Statement as sent by Brown Rudnick.

Date	Professional	Hours	Description
<b>27. Plan of Reorganization/ Disclosure Statement</b>			
10/6/2020	C. Kearns	0.8	Participated in call with the Committee to review tentative timeline for Plan related process and our latest analysis of waterfall and Plan recoveries.
10/6/2020	C. Kearns	0.3	Reviewed status of Plan related issues.
10/6/2020	C. Kearns	0.2	Held status call with O. Lashko (Brown Rudnick) re: preparation to present Plan analysis to the Committee.
10/6/2020	C. Kearns	0.2	Reviewed tentative timeline for Plan process.
10/7/2020	R. Zaidman	2.8	Analyzed draft exhibit and supporting files to Disclosure Statement for recoveries as sent by Houlihan.
10/7/2020	R. Zaidman	2.5	Analyzed draft exhibit to Disclosure Statement for liquidation analysis as sent by EY.
10/7/2020	C. Kearns	2.0	Reviewed draft Disclosure Statement.
10/7/2020	R. Zaidman	0.3	Corresponded with B. Marks re: liquidation analyses, claims estimates.
10/8/2020	R. Zaidman	2.2	Continued analysis of draft exhibit and supporting files to Disclosure Statement for recoveries as sent by Houlihan.
10/8/2020	R. Zaidman	2.0	Analyzed updated liquidation analysis provided by EY.
10/8/2020	C. Kearns	1.9	Reviewed draft Disclosure Statement including the supplements for liquidation analysis and estimated recoveries.
10/8/2020	R. Zaidman	1.1	Analyzed additional updated liquidation analysis provided by EY.
10/8/2020	R. Zaidman	0.7	Compared recovery analysis scenarios to Disclosure Statement.
10/8/2020	J. Borow	0.7	Reviewed draft liquidation analysis.
10/8/2020	R. Zaidman	0.4	Reviewed Plan and Disclosure Statement timeline and key dates.
10/8/2020	R. Zaidman	0.3	Corresponded with J. Henrich of EY re: liquidation analysis, comments.
10/9/2020	R. Zaidman	2.8	Analyzed Plan and Disclosure Statement for comments and communicated to EY, Houlihan, and Brown Rudnick.
10/9/2020	R. Zaidman	2.3	Continued to review Plan and Disclosure Statement.
10/9/2020	C. Kearns	1.5	Reviewed Disclosure Statement draft.
10/9/2020	J. Borow	1.5	Reviewed draft liquidation analysis.

Date	Professional	Hours	Description
<b>27. Plan of Reorganization/ Disclosure Statement</b>			
10/9/2020	J. Vizzini	1.2	Reviewed markup of Disclosure Statement provided by Counsel to Debtors.
10/9/2020	R. Zaidman	1.1	Reviewed updated Plan and Disclosure Statement prior to Debtors' filing for latest changes.
10/9/2020	J. Vizzini	0.4	Reviewed comments from UCC Counsel (M. Schlan of Brown Rudnick) to the draft Disclosure Statement.
10/9/2020	R. Zaidman	0.3	Analyzed latest tax related potential implications of Plan and Disclosure Statement.
10/9/2020	C. Kearns	0.3	Emailed with Brown Rudnick team on issues and comments of Disclosure Statement draft.
10/9/2020	J. Vizzini	0.3	Reviewed final markup of Disclosure Statement provided by Counsel to Debtors.
10/12/2020	R. Zaidman	2.0	Reviewed version of Plan and Disclosure Statement filed with the bankruptcy Court.
10/12/2020	J. Vizzini	1.6	Reviewed final filed versions of Plan and Disclosure Statement.
10/12/2020	C. Kearns	1.0	Reviewed filed Plan and Disclosure Statement documents.
10/13/2020	R. Zaidman	0.3	Participated in call with noteholder re: Plan and Disclosure Statement.
10/14/2020	R. Zaidman	0.5	Participated in call with separate note holder re: Plan and Disclosure Statement.
10/14/2020	R. Zaidman	0.3	Participated in call with noteholder re: Plan and Disclosure Statement.
10/14/2020	C. Kearns	0.2	Emailed with Counsel on Plan status.
10/30/2020	R. Zaidman	0.5	Reviewed creditor voting mechanics pursuant to Plan.
11/3/2020	R. Zaidman	2.5	Analyzed latest amended Disclosure Statement draft from Debtors to prior version.
11/3/2020	R. Zaidman	2.0	Analyzed latest draft of Plan from Debtors, including latest redlines.
11/3/2020	R. Zaidman	1.3	Continued analysis of latest amended Disclosure Statement draft.
11/3/2020	C. Kearns	1.3	Reviewed cumulative redline for Plan and Disclosure Statement re: draft amendments.
11/3/2020	C. Kearns	0.3	Reviewed overall current estimate of Plan recoveries.
11/4/2020	R. Zaidman	1.2	Continued analysis of latest draft of Plan from Debtors, including latest redlines.

Date	Professional	Hours	Description
<b>27. Plan of Reorganization/ Disclosure Statement</b>			
11/5/2020	C. Kearns	0.3	Reviewed Plan and Disclosure Statement redline.
11/6/2020	J. Borow	1.5	Reviewed updated and revised Disclosure Statement.
11/6/2020	R. Zaidman	1.0	Analyzed latest Debtor docket filings with the Bankruptcy Court - re: Plan, Disclosure Statement.
11/6/2020	J. Vizzini	0.2	Reviewed email from Counsel (M. Sawyer of Brown Rudnick) regarding revised Plan and Disclosure Statement and Disclosure Statement hearing.
11/8/2020	R. Zaidman	1.4	Reviewed updated amended Plan and Disclosure Statement versions.
11/17/2020	R. Zaidman	0.5	Analyzed motion to extend 365(d)(4) deadline.
12/8/2020	R. Zaidman	1.0	Analyzed latest draft of Plan changes received from Brown Rudnick and Weil.
12/8/2020	R. Zaidman	0.3	Corresponded with noteholder on latest Disclosure Statement.
12/10/2020	R. Zaidman	0.5	Analyzed latest draft of Plan changes received from Brown Rudnick and Weil.
12/11/2020	R. Zaidman	0.8	Analyzed latest Plan update and redline as received from Weil.
12/15/2020	R. Zaidman	1.2	Reviewed documents sent to the Committee from Brown Rudnick related to forthcoming Plan confirmation hearing and status of objections.
12/15/2020	J. Vizzini	0.8	Reviewed draft of Committee's Statement in Support of Confirmation of Plan.
12/15/2020	C. Kearns	0.5	Reviewed Committee joinder in support of Plan and in response to Plan objections by UST and SEC.
12/15/2020	R. Zaidman	0.3	Reviewed summary of Plan voting results from Brown Rudnick.
12/15/2020	J. Vizzini	0.1	Reviewed email from Counsel regarding Plan confirmation status and hearing.
12/18/2020	R. Zaidman	0.3	Corresponded with separate noteholder on Plan confirmation.
12/22/2020	C. Kearns	0.4	Reviewed documents re: transition to Plan Administrator.
12/31/2020	C. Kearns	0.2	Reviewed status of going effective.
<b>Task Code Total Hours</b>		<b>92.7</b>	

**28. Valuation Analysis**

Berkeley Research Group, LLC

Invoice for the 8/11/2020 - 2/5/2021 Period

Date	Professional	Hours	Description
<b>28. Valuation Analysis</b>			
8/11/2020	J. Dunn	2.6	Reviewed Debtors' projections for purposes of preparing preliminary DCF analysis.
8/11/2020	J. Dunn	2.4	Analyzed indications of value resulting from DCF analysis.
8/12/2020	J. Dunn	2.3	Identified valuation issues for incorporation into valuation work plan.
8/12/2020	K. Ozuna	1.5	Constructed a discounted cash flow analysis in order to determine an illustrative value of Briggs and Stratton to compare to received bids.
8/12/2020	K. Ozuna	1.2	Reviewed investor presentation, public filing materials, and latest budget in order to prepare for public Company screening.
8/12/2020	K. Ozuna	1.0	Entered financial projections into model in order to construct a discounted cash flow analysis.
8/13/2020	K. Ozuna	2.9	Gathered information on similar public companies into a matrix in order to determine comparability for use in the public comps method.
8/13/2020	K. Ozuna	2.9	Researched comparable public companies including reviewing their public information.
8/13/2020	J. Dunn	2.9	Updated preliminary DCF analysis for purposes of supporting Kearns declaration.
8/13/2020	K. Ozuna	0.8	Incorporated comments into the discounted cash flow analysis.
8/14/2020	K. Ozuna	2.9	Continued to gather information on similar public companies into a matrix in order to determine comparability for use in the public comps method.
8/14/2020	J. Dunn	2.2	Analyzed market comparable data for purposes of assessing the Stalking Horse Bid.
8/14/2020	J. Dunn	2.1	Revised preliminary DCF analysis to reflect comments from Counsel.
8/14/2020	J. Dunn	1.4	Revised preliminary DCF analysis to reflect comments from expert.
8/15/2020	K. Ozuna	1.2	Updated the discounted cash flow analysis to be as of September 30, 2020.
8/15/2020	K. Ozuna	1.0	Researched whether the forward EBITDA estimates of the comparable public companies have been adjusted for COVID.
8/16/2020	J. Dunn	2.2	Reviewed comparable Company data for updating market approach to value.
8/17/2020	K. Ozuna	2.1	Performed comparable transaction screens for use in the Guideline Merged and Acquired Company Method in the valuation analysis.

Date	Professional	Hours	Description
<b>28. Valuation Analysis</b>			
8/17/2020	J. Dunn	1.9	Revised draft valuation schedules for purposes of preparing summary of workstream status for expert.
8/17/2020	J. Dunn	1.8	Performed final revisions and quality control of deposition exhibit for C. Kearns.
8/17/2020	K. Ozuna	0.8	Gathered 5 year monthly betas for the selected comparable companies for use in the calculation of the discount rate for the valuation analysis.
8/18/2020	J. Dunn	1.9	Analyzed Debtors' projections for purposes of assessing risk in the forecast.
8/18/2020	K. Ozuna	1.1	Updated the discounted cash flow calculation based on edits and comments received from BRG team.
8/20/2020	J. Borow	1.4	Evaluated financial information to assist in valuation analysis.
8/21/2020	K. Ozuna	1.5	Created graphs to compare Briggs and Stratton's historical enterprise value/ forward EBITDA multiples to those of the comparable public companies.
8/25/2020	J. Borow	1.4	Held discussion with Counsel at Brown Rudnick (B. Chew) re: potential litigation on valuation and sale process and potential expert report.
8/25/2020	K. Ozuna	1.3	Updated graphs showing the historic valuation multiples of Briggs & Stratton as compared to the public comparable companies.
8/26/2020	J. Dunn	2.9	Edited comparable Company matrix to reflect analysis of comparability.
8/26/2020	J. Dunn	2.5	Updated DCF calculations to reflect updated projections provided by Debtors.
8/26/2020	J. Dunn	2.4	Reviewed valuation schedules for purposes of selecting market comparables and identifying relevant market data.
8/26/2020	K. Ozuna	2.0	Updated the valuation analysis for the updated EBITDA figures found in the corrected projections.
8/26/2020	S. Sadruddin	0.5	Reviewed supplemental Kearns declaration to analyze projections.
8/27/2020	K. Ozuna	1.7	Began drafting the narrative of the market approach section of the valuation portion of the expert report.
8/28/2020	T. Fanta	2.9	Reviewed information provided by Client specifically related to historical and projected financial performance.
8/28/2020	J. Dunn	2.7	Reviewed market data to confirm understanding of market expectations for comparable companies.

Date	Professional	Hours	Description
<b>28. Valuation Analysis</b>			
8/28/2020	J. Dunn	2.3	Analyzed potential guideline transactions for purposes of valuation analysis.
8/28/2020	T. Fanta	2.1	Conducted quality control analysis on a valuation analysis prepared by BRG.
8/28/2020	T. Fanta	2.0	Reviewed other critical documents pertaining to the valuation analysis.
8/29/2020	J. Dunn	2.3	Analyzed industry research to understand outlook for incorporation into valuation analysis.
8/29/2020	J. Dunn	0.7	Continued analyzing industry research to understand outlook for incorporation into valuation analysis.
8/31/2020	T. Fanta	2.5	Created a market approach corroboration analysis utilizing implied forward multiples from proposed bids on RemainCo and total Company to assess reasonable market-implied value.
8/31/2020	T. Fanta	1.5	Compiled list of missing information to finalize the valuation analysis.
8/31/2020	T. Fanta	0.5	Reviewed proposed bids and the projected information on RemainCo.
9/1/2020	T. Fanta	2.9	Continued creating a DCF valuation analysis for RemainCo (excluding Allmand, Standby, and Billy Goat) to show that the combined RemainCo and bid received value is above the KPS bid.
9/1/2020	T. Fanta	2.9	Created a DCF valuation analysis for RemainCo (excluding Allmand, Standby, and Billy Goat) to show that the combined RemainCo and bid received value is above the KPS bid.
9/1/2020	T. Fanta	2.2	Created a market approach analysis for RemainCo.
9/1/2020	C. Kearns	0.5	Reviewed BRG's preliminary valuation analysis re: potential sale objection.
9/2/2020	T. Fanta	2.9	Conducted quality check on the valuation analysis for both consolidated entity and RemainCo to ensure accuracy.
9/2/2020	T. Fanta	2.9	Prepared draft narrative related to the valuation analysis.
9/2/2020	T. Fanta	2.2	Continued conducting quality check on the valuation analysis for both consolidated entity and RemainCo to ensure accuracy.
9/2/2020	K. Ozuna	1.5	Reviewed valuation analysis with C. Kearns and J. Dunn (BRG).
9/2/2020	C. Kearns	1.2	Reviewed BRG's valuation analysis re: potential objection to the sale motion.
9/3/2020	T. Fanta	1.0	Reviewed new documents related to RemainCo as provided by Houlihan.



Date	Professional	Hours	Description
<b>28. Valuation Analysis</b>			
9/3/2020	C. Kearns	0.8	Reviewed BRG's valuation analysis.
9/4/2020	K. Ozuna	2.9	Outlined the narrative for the market approach section of the declaration.
9/4/2020	T. Fanta	2.9	Provided draft written narrative related to the valuation analysis and WACC build up.
9/4/2020	K. Ozuna	2.3	Continued to outline the valuation narrative for the expert report.
9/4/2020	J. Dunn	1.8	Updated valuation schedules to reflect additional analysis of market data.
9/4/2020	T. Fanta	1.6	Provided draft written narrative related to the valuation analysis, particularly DCF.
9/4/2020	T. Fanta	1.5	Revised valuation schedules for formatting changes and other comments.
9/4/2020	J. Dunn	1.3	Revised valuation schedules to reflect changes in methodology and assumptions for attaching to Kearns Expert Report.
9/4/2020	C. Kearns	0.8	Reviewed BRG's valuation analysis.
9/5/2020	T. Fanta	2.5	Updated valuation schedules per comments.
9/5/2020	J. Dunn	2.1	Revised valuation analysis schedules for attachment to draft Kearns report.
9/5/2020	C. Kearns	1.0	Reviewed BRG's valuation related analysis.
9/5/2020	K. Ozuna	0.8	Formatted the comparable company data matrix for inclusion in the appendices of the declaration.
9/5/2020	K. Ozuna	0.5	Created charts showing segment and geographic revenue breakdown of the comparable public companies.
9/6/2020	T. Fanta	2.9	Created revenue pie charts for guideline public companies to compare revenue segments against Briggs and Stratton.
9/6/2020	T. Fanta	1.1	Created several additional valuation schedules to quantitatively support the written narrative.
9/6/2020	K. Ozuna	1.0	Researched additional market data as support for the long term growth rate applied in the discounted cash flow analysis.
9/7/2020	K. Ozuna	2.0	Analyzed the inventory turnover ratios for the comparable public companies.
9/7/2020	C. Kearns	0.5	Reviewed Houlihan analysis of allocation of value to the Debtors' international businesses.

Date	Professional	Hours	Description
<b>28. Valuation Analysis</b>			
9/8/2020	K. Ozuna	2.9	Assisted with writing the valuation narrative section of the expert report.
9/8/2020	T. Fanta	2.5	Refined valuation narrative for the expert report.
9/8/2020	T. Fanta	2.0	Updated valuation analysis by incorporating comments related to RemainCo and DCF analysis.
9/8/2020	T. Fanta	1.5	Conducted quality check on the updated valuation analysis.
9/8/2020	C. Kearns	0.5	Reviewed BRG's comparable company screening re: valuation analysis.
9/9/2020	T. Fanta	2.9	Provided comments to the updated valuation narrative in the expert report.
9/9/2020	T. Fanta	2.0	Updated valuation schedules, primarily focused on formatting and refining footnotes to the valuation schedules.
9/9/2020	K. Ozuna	1.5	Reviewed the valuation narrative section of the expert report for accuracy and completeness.
9/9/2020	K. Ozuna	1.5	Reviewed the valuation schedules and model for accuracy and completeness.
9/9/2020	T. Fanta	1.1	Conducted final quality check on the valuation schedules.
<b>Task Code</b>	<b>Total Hours</b>	<b>149.1</b>	

**32. Document Review**

8/11/2020	J. Wu	2.0	Reviewed First Day Motions for Briggs & Stratton.
8/11/2020	R. Suess	1.3	Reviewed declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation, in Support of Debtors' Chapter 11 Petitions and First Day Relief.
8/11/2020	R. Suess	0.6	Reviewed preliminary objection of ad hoc group of senior note holders.
8/11/2020	C. Kearns	0.5	Reviewed First Day declaration.
8/12/2020	J. Dunn	1.6	Participated in WebEx with C. Kearns (BRG) to draft Kearns declaration in connection with bid procedures motion.
8/12/2020	J. Wu	1.6	Reviewed First Day Motions for Briggs & Stratton.
8/12/2020	J. Dunn	1.5	Reviewed First Day declarations for background information relevant to valuation analysis.
8/12/2020	C. Kearns	0.8	Reviewed blowout materials and related projections.
8/12/2020	C. Kearns	0.7	Reviewed latest Form 10Q.

Date	Professional	Hours	Description
<b>32. Document Review</b>			
8/13/2020	J. Wu	2.9	Reviewed updated documents in data room.
8/14/2020	C. Kearns	0.6	Reviewed portion of Management webinar re: lender presentation.
8/16/2020	J. Wu	2.5	Reviewed C. Kearns supplemental declaration.
8/16/2020	R. Suess	1.3	Analyzed supplemental declaration of W. Peluchowski.
8/16/2020	R. Suess	0.5	Reviewed supplemental declaration of J. Ficks of EY.
8/19/2020	J. Vizzini	0.6	Reviewed Debtors' Board materials and Management presentations.
8/24/2020	J. Dunn	2.8	Reviewed Management presentations in advance of call with Management.
8/24/2020	J. Wu	1.5	Consolidated notes on call with Debtor Management.
8/24/2020	C. Kearns	0.4	Reviewed overall summary of Statements and Schedules.
8/26/2020	C. Kearns	0.4	Reviewed analysis to facilitate diligence needs of the ad hocs.
8/31/2020	R. Suess	2.5	Reviewed publicly filed investor materials filed by the Company.
8/31/2020	C. Kearns	0.6	Reviewed Vanguard battery business materials in the data room.
9/1/2020	E. Lord	2.0	Pulled analyst reports related to Briggs & Stratton's industry.
10/7/2020	E. Lord	0.1	Researched recent news articles for the team.
11/18/2020	C. Kearns	0.2	Reviewed insurance related issues.
<b>Task Code Total Hours</b>		<b>29.5</b>	
<b>Total Hours</b>		<b>1,995.2</b>	