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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:

CCA Construction, Inc.,¹

Debtor.

Chapter 11

Case No. 24-22548 (CMG)

**DEBTOR'S APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE DEBTOR TO RETAIN AND EMPLOY BDO CONSULTING
GROUP, LLC AS FINANCIAL ADVISOR EFFECTIVE AS OF THE PETITION DATE**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

CCA Construction, Inc., the above-captioned debtor and debtor in possession (the "Debtor" or "CCA") in the above-captioned chapter 11 case (the "Chapter 11 Case") hereby submits this application (this "Application") for entry of an order substantially in the form attached hereto as **Exhibit A** (the "Proposed Order"), authorizing the employment and retention of BDO Consulting

¹ The last four digits of CCA's federal tax identification number are 4862. CCA's service address for the purposes of this chapter 11 case is 445 South Street, Suite 310, Morristown, NJ 07960.



Group, LLC (“BDO”), as financial advisor to the Debtor in accordance with the terms and conditions set forth in that certain Agreement for Professional Services, dated October 2, 2024, together with any future Statements of Work or other agreements by and among the Debtor and BDO (collectively, the “Services Agreement”), a copy of which is attached hereto as **Exhibit B**. In support of this Application, the Debtor respectfully submits the declaration of Evan Blum, Managing Director of BDO (the “Blum Declaration”), attached hereto as **Exhibit C**. In further support of this Application, the Debtor respectfully states as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11 of the United States District Court for the District of New Jersey*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are section 327(a), 328, 330, 331 and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”).

3. This is a core proceeding pursuant to 28 U.S.C. § 157(b), and CCA consents to the entry of a final order by the Court in connection with this application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

BACKGROUND

4. CCA is headquartered in New Jersey and provides construction management, program management, and general contracting services for public and private clients through its non-debtor operating subsidiaries (the “Non-Debtor Subsidiaries” and, together with CCA, the “CCA Group”). CCA supports its Non-Debtor Subsidiaries by providing them with key shared services to enable them to deliver large-scale projects in civil, commercial, residential, and public infrastructure sectors.

5. On December 22, 2024 (the “Petition Date”), CCA filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. CCA is operating its business and managing its property as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On January 23, 2025, BML Properties, Ltd. filed a motion seeking the appointment of an examiner pursuant to section 1104(c) of the Bankruptcy Code. [Docket No. 88] As of the date of this Application, no examiner has been appointed and no statutory committees have been appointed or designated.

6. Additional information regarding CCA, the events leading up to the Petition Date, and the facts and circumstances supporting the relief requested in this application is set forth in the *Declaration of Yan Wei, Chairman and CEO of the Debtor, in Support of Chapter 11 Petition and First Day Pleadings* (the “Wei Declaration”) and the *Declaration of Evan Blum in Support of First Day Pleadings and Debtor in Possession Financing* (the “BDO Declaration” and, together with the Wei Declaration, the “First Day Declarations”),² which were filed on the Petition Date and incorporated herein by reference.

² Capitalized terms not defined herein shall have the meanings ascribed to them in the First Day Declarations.

RELIEF REQUESTED

7. By this Application, the Debtor seeks the entry of an order: (i) authorizing the Debtor to retain and employ BDO to perform the services set forth below in the Chapter 11 Case in accordance with the Services Agreement; (ii) approving the terms of BDO's employment and retention, including the fee and expense structure set forth herein; (iii) granting the relief requested in the Proposed Order; and (iv) granting all other and further relief as is just and proper.

RETENTION OF BDO

8. The Debtor has selected BDO as its financial advisor due to: (i) the firm's extensive experience in and knowledge of the Debtor's operations that BDO has obtained by providing restructuring services to the Debtor since approximately October 2024 and (ii) BDO's outstanding reputation as a provider of tax, accounting, audit, and business advisory services generally.

9. BDO³ is a leading full-service tax, accounting, audit, and business advisory firm with offices, partners, and professional staff located throughout the United States. BDO USA is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world. BDO USA and BDO have considerable experience providing tax, accounting, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases under the Bankruptcy Code, such as *In re HiQ, Inc.*, Case No. 23-11361 (JTD) (Bankr. D. Del., December 9, 2024) (authorizing the retention of BDO); *In re Vyair Medical, Inc.*, Case No. 24-11217 (BLS) (Bankr. D. Del. Aug. 7, 2024)

³ Please note that BDO USA, P.C. ("BDO USA") is the parent company of BDO.

(same); *In re Steward Health Care System LLC*, Case No. 24-90213 (CML) (Bankr. S.D. Tex. Aug. 3, 2024) (same); *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (same), *In re Purdue Pharma, L.P.*, Case No. 19-23649 (SHL) (Bankr. S.D.N.Y. Apr. 24, 2024) (same), *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023) (same), and *In re 1 GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 28, 2022) (same).

10. The Debtor believes BDO is well-qualified and able to represent the Debtor in the Chapter 11 Case in an efficient and timely manner. Thus, the Debtor submits that the employment and retention of BDO as financial advisor is in the best interests of the Debtor and its estate.

SCOPE OF SERVICES

11. Subject to further order of the Court, and consistent with the Services Agreement, the Debtor requests the employment and retention of BDO to perform certain financial advisory services for the Debtor, including:

- Assist Client in operational matters, including assisting with accounting, employee, and vendor issues;
- Prepare, monitor, and update the cash collateral / Debtor in Possession (“DIP”) financing budget and other financial and cash flow forecasts;
- Assist in negotiating and implementing DIP financing and/or cash collateral usage;
- Provide support for motions filed as part of any Chapter 11 proceeding, including assisting in preparation of a potential bankruptcy petition;
- Assist Client in complying with applicable Chapter 11 requirements and preparation of any necessary court filings, including, but not limited to:
 - Schedules of Assets and Liabilities
 - Statements of Financial Affairs
 - Monthly operating reports
- Respond to information requests from stakeholders as authorized by the Client, including the preparation of financial information for distribution to stakeholders, including, but not limited to, cash flow projections and budgets, cash receipts and disbursement analysis, projections, and analysis of proposed

transactions and/or Chapter 11 plan;

- Assist in the discussions and outreach from stakeholders as authorized by the Client;
- Manage the claims reconciliation process including analysis of creditor claims by type, entity, and individual claim;
- Evaluate potential claims held by Client, including potential claims under chapter 5 of the bankruptcy code;
- Assist in the development of a case resolution, including the evaluation of strategic alternatives, potential restructuring plans and implementation efforts;
- Assist in the preparation of information and analysis necessary for the confirmation of a chapter 11 plan of reorganization, including information contained in the disclosure statement;
- Assist in reviewing and responding to issues arising from or related to any existing and potential litigation;
- Provide oral and written court testimony as necessary; and
- Assist Client with other information and analysis as requested by the Client (collectively, the “Services”).

12. BDO advised the Debtor that for financial advisory engagements such as those under the Services Agreement, it is not BDO’s general practice to keep detailed time records similar to those customarily maintained by attorneys or restructuring professionals. Notwithstanding this general practice, BDO Consulting will keep time records in 1/10 hour increments and file applications for compensation in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order, and any other applicable orders of this Court.

13. The Services are necessary to enable the Debtor to maximize value for all of the Debtor’s creditors. The Debtor believes that the Services would not duplicate the services that other professionals will be providing to the Debtor in connection with this Chapter 11 Case.

PROFESSIONAL COMPENSATION

14. BDO's standard hourly rates for each level of professional are set forth in the following schedule:

Resource	Standard Rate
Principals/ Managing Director	\$725-\$1,150
Director	\$650-\$850
Manager	\$550-\$750
Seniors	\$375-\$625
Associates	\$175-\$375

15. In addition to the rates described above, the Debtor and BDO have agreed that the Debtor shall reimburse BDO for actual, reasonable expenses BDO incurs in connection with BDO's performance of the Services.

16. The Debtor believes that the compensation structure described above and set forth in the Services Agreement is consistent with the compensation generally charged by financial advisors similar to BDO for comparable engagements, both in and out of bankruptcy. Furthermore, the Debtor believes that the compensation structure is consistent with BDO's normal and customary billing practices for cases of comparable size and complexity requiring the level and scope of services to be provided in this Chapter 11 Case.

PAYMENTS RECEIVED PRIOR TO THE PETITION DATE

17. As set forth in the Blum Declaration, BDO has provided services to the Debtor since approximately October 2024. In October 2024, the Debtor began prepaying BDO for the services they were requesting BDO provide to the Debtor. The prepayments that BDO received within ninety (90) days of the Petition Date are as follows:

Date Prepayment Received	Prepayment Amount
October 21, 2024	\$100,000
October 25, 2024	\$225,000
November 7, 2024	\$60,000

November 25, 2024	\$100,000
December 9, 2024	\$150,000

As of the Petition Date, approximately \$109,226.83 of the prepayment amount remained unused and is being held by BDO. BDO intends to apply the remaining prepayment amounts towards its post-petition invoices once such invoices are approved by the Court.

INDEMNIFICATION PROVISIONS

18. As a material part of the consideration for which BDO has agreed to provide the Services described herein, the Debtor has agreed to the indemnification provisions in paragraph 4 of the Terms and Conditions section of the Services Agreement (the “Indemnification Provisions”). The Indemnification Provisions provide that the Debtor will indemnify BDO for any claims, liabilities, damages, or expenses related to the Services or the Services Agreement that are brought by a third party and that the Debtor will release, indemnify, and hold BDO harmless from all claims related to the Services or the Services Agreement attributable to any misrepresentations made by the Debtor.

19. The Indemnification Provisions contained in the Services Agreement, as modified by the Proposed Order, were negotiated by the Debtor and BDO at arm’s length and in good faith. The Debtor respectfully submits that the indemnification, contribution, reimbursement, and other provisions contained in the Indemnification Provisions, viewed in conjunction with the other terms of BDO’s proposed retention, and as modified in the Proposed Order, are reasonable and in the best interests of the Debtor and its creditors given that the Debtor requires BDO’s services to successfully prosecute this Chapter 11 Case.

20. As part of this Application, the Debtor requests that the Court approve the Indemnification Provisions set forth in the Services Agreement, as modified by the Proposed Order.

BDO'S DISINTERESTEDNESS

21. To the best of the Debtor's knowledge, information and belief, other than as set forth below and included in the Blum Declaration, BDO: (i) does not have any connection with the Debtor, its creditors, or other parties-in-interest; (ii) does not have any connections with the U.S. Trustee or any person employed by the Office of the U.S. Trustee; (a) BDO has no connection with the Debtor, their creditors, other parties-in-interest, the attorneys, or accountants of any of the foregoing, or the U.S. Trustee or any person employed by the U.S. Trustee; (b) does not hold any interest adverse to the Debtor; and (c) believes it is a "disinterested person" as defined by section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code.

22. Accordingly, the Debtor believes that BDO is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code

23. As set forth in the Blum Declaration, if any new material facts or relationships are discovered or arise, BDO will provide the Court with a supplemental declaration.

BASIS FOR RELIEF

I. **The Debtor Should be Should Be Permitted to Retain and Employ BDO on the Terms in the Services Agreement Pursuant to Sections 327 and 328 of the Bankruptcy Code.**

24. Section 327(a) of the Bankruptcy Code authorizes a debtor in possession to employ professionals that "do not hold or represent an interest adverse to the estate, and that are disinterested persons." 11 U.S.C. § 327(a). Such employment may be based on "any reasonable

terms and conditions of employment, including on a retainer, on an hourly basis, on fixed percentage fee basis, or on a contingent fee basis.” 11 U.S.C. § 328(a). As discussed above, BDO satisfies the disinterestedness standard of section 327(a).

25. With respect to the Services, BDO intends to apply for allowance of compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with this Chapter 11 Case, subject to the Court’s approval and compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, guidelines established by the U.S. Trustee, and any other applicable procedures and orders of the Court. BDO’s hourly rates and corresponding rate structure for this Chapter 11 Case is the same as BDO charges generally for financial advisory services, whether in court or otherwise.

26. The Court’s approval of the Debtor’s retention of BDO in accordance with the terms and conditions of the Services Agreement is warranted. As discussed above and in the Blum Declaration, BDO satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code, and retention of BDO pursuant to sections 327 and 330 of the Bankruptcy Code is appropriate in these circumstances. Additionally, BDO’s professional staff has extensive experience and an excellent reputation for providing high-quality services. Further, the Debtor believes that BDO is well qualified to provide the Services to the Debtor in a cost-effective, efficient, and timely manner.

27. The Debtor, therefore, submits that the terms and conditions of BDO’s retention as described herein, including the proposed compensation terms, are reasonable and in keeping with the terms and conditions typical for engagements of this size and character. Given the complexity of the work that must be completed, it is reasonable for the Debtor to employ and retain BDO to serve on the terms and conditions set forth herein.

II. Employment and Retention of BDO Should be Effective as the Petition Date

28. The Debtor also believes that employment of BDO effective as of the Petition Date is warranted under the circumstances of this Chapter 11 Case. BDO has provided, and will continue to provide, financial advisory and related consulting services to the Debtor. The employment and retention of BDO and its professionals is a sound exercise of the Debtor's business judgment. The Debtor believes that BDO's Services will benefit the Debtor's creditors. In light of the foregoing, the Debtor believes that retention of BDO and its professionals is appropriate and in the best interests of the Debtor and its estate.

NOTICE

29. Notice of the Application will be provided to: (a) the U.S. Trustee; (b) the entities listed on the *List of Creditors Holding the 20 Largest Unsecured Claims*; (c) the Internal Revenue Service; (d) the Office of the United States Attorney for the District of New Jersey; and (e) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, CCA respectfully submits that no further notice is necessary.

NO PRIOR REQUEST

30. No prior request for the relief sought in this application has been made to this Court or any other court.

[Rest of Page Intentionally Left Blank]

CONCLUSION

WHEREFORE, CCA respectfully requests that the Court, (a) enter the Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and (b) grant such other and further relief as is just and proper.

Dated: January 27, 2025

By: /s/Yan Wei

Yan Wei

Chairman and CEO

CCA Construction Inc.

EXHIBIT A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtor and Debtor in Possession

In re:

CCA Construction, Inc.,¹

Debtor.

Case No. 24-22548 (CMG)

Chapter 11

Judge: Christine M. Gravelle

¹ The last four digits of CCA's federal tax identification number are 4862. CCA's service address for the purposes of this chapter 11 case is 445 South Street, Suite 310, Morristown, NJ 07960.

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Debtor: CCA Construction, Inc.

Case No.: 24-22548 (CMG)

Caption of Order: Order Authorizing Debtor to Retain BDO Consulting Group, LLC,
as Financial Advisor to the Debtor Effective as of the Petition Date

**ORDER AUTHORIZING THE APPOINTMENT OF BDO CONSULTING GROUP,
LLC. AS FINANCIAL ADVISOR TO THE DEBTOR EFFECTIVE AS OF THE
PETITION DATE**

The relief set forth on the following pages, numbered two (2) through eight (8), is
ORDERED.

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Debtor: CCA Construction, Inc.

Case No.: 24-22548 (CMG)

Caption of Order: Order Authorizing Debtor to Retain BDO Consulting Group, LLC,
as Financial Advisor to the Debtor Effective as of the Petition Date

Upon Debtor's Application (the "Application")² pursuant to sections 327(a), 328, 330 and 331 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for an order (this "Order"), authorizing the Debtor to employ and retain BDO Consulting Group, LLC ("BDO") as its financial advisor, on the terms set forth in the Services Agreement annexed to the Application; and upon the Blum Declaration annexed to the Application; all as more fully set forth in the Application; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11 of the United States District Court for the District of New Jersey*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtor, its creditors, and other parties in interest; and this Court having found that the Debtor's notice of the Application and opportunity for a hearing on the Application were appropriate and that no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had

² Capitalized terms used herein but not otherwise defined herein shall have the meanings set forth in the Application.

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Debtor: CCA Construction, Inc.

Case No.: 24-22548 (CMG)

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as Financial Advisor to the Debtor Effective as of the Petition Date

before this Court; and after due deliberation and sufficient cause appearing therefor, it is

HEREBY ORDERED THAT:

1. The Application is granted as set forth herein.
2. CCA is authorized to retain BDO as financial advisor to the Debtor effective as of the Petition Date, on the terms set forth in the Services Agreement attached to the Application as **Exhibit B**, as modified by this Order; *provided that*, notwithstanding anything in the Services Agreement to the contrary, BDO shall only seek reimbursement of reasonable expenses that BDO actually incurs.
3. BDO shall file applications for interim and final allowance of compensation and reimbursement of expenses in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court.
4. Paragraph 4 of the Terms and Conditions section of the Services Agreement (the “Indemnification Provisions”) included in the Services Agreement are approved, subject to the following:
 - a. No individual entity (“Indemnified Agent”) in the BDO Group shall be entitled to indemnification, contribution, or reimbursement pursuant to the Services Agreement for services, unless such services and the indemnification, contribution, or reimbursement are approved by the Court.
 - b. The Debtor shall have no obligation to indemnify any Indemnified Agent, or provide contribution or reimbursement to any Indemnified Agent, for any claim or expense to the extent it is either: (i) judicially determined (the determination

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Debtor: CCA Construction, Inc.

Case No.: 24-22548 (CMG)

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as Financial Advisor to the Debtor Effective as of the Petition Date

having become final and no longer subject to appeal) to have arisen from any Indemnified Agent's gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtor alleges breach of BDO's contractual obligations, unless this Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for which the Indemnified Agent should not receive indemnity, contribution, or reimbursement under the terms of the Services Agreement, as modified by this Order.

c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in the Chapter 11 Case (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing the Chapter 11 Case, an Indemnified Agent believes that it is entitled to the payment of any amounts by the Debtor on account of the Debtor's indemnification, contribution, and/or reimbursement obligations under the Services Agreement (as modified by this Order), including without limitation, the advancement of defense costs, the Indemnified Agent must file an application therefore in this Court, and the Debtor may not pay any such amounts to the Indemnified Agent before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for

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Debtor: CCA Construction, Inc.

Case No.: 24-22548 (CMG)

Caption of Order: Order Authorizing Debtor to Retain BDO Consulting Group, LLC,
as Financial Advisor to the Debtor Effective as of the Petition Date

fees and expenses by any Indemnified Agent for indemnification, contribution, and/or reimbursement, and not a provision limiting the duration of the Debtor's obligation to indemnify, or make contributions or reimbursements to, the Indemnified Agents. All parties in interest shall retain the right to object to any demand by any Indemnified Agent for indemnification, contribution, and/or reimbursement.

5. The Indemnification Provisions shall not be applicable with respect to any claim the Debtor has against BDO with respect to Services performed and provided pursuant to this Order for the Debtor from the date of this Order through the effective date of the Debtor's chapter 11 plans.

6. BDO shall keep its time records in tenth-of-an-hour increments in accordance with Local Rule 2016-1 of this Court and shall otherwise comply with the requirements of that Local Rule, as well Bankruptcy Rule 2016(a) and the United States Trustee Fee Guidelines.

7. BDO will only bill 50% for non-working travel.

8. Any request for compensation under the terms of the Services Agreement shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code by all interested parties.

9. Prior to any increases in BDO's rates, BDO shall provide ten business days' notice of such increase to the Debtor and the U.S. Trustee and committee, if one is appointed. A supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtor has consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds

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Debtor: CCA Construction, Inc.

Case No.: 24-22548 (CMG)

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including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and all rates and rate increases are subject to review by the Court.

10. To the extent informed by the Debtor, BDO shall use its best efforts to avoid any duplication of services provided by the Debtor or other retained professionals in the Chapter 11 Case.

11. Notwithstanding anything contained in the Application, the Services Agreement, or any documents ancillary thereto, absent a change in controlling law, BDO shall not be compensated or reimbursed for, or in connection with, the defense of its fee applications.

12. Notwithstanding any provision in the Services Agreement, including paragraph 20 of the Terms and Conditions section of the Services Agreement, BDO shall have whatever obligations applicable law would impose upon it.

13. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. To the extent there is inconsistency between the terms of the Services Agreement, the Application, and this Order, the terms of this Order shall govern.

15. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

16. The Debtor is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

17. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

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Debtor: CCA Construction, Inc.

Case No.: 24-22548 (CMG)

Caption of Order: Order Authorizing Debtor to Retain BDO Consulting Group, LLC,
as Financial Advisor to the Debtor Effective as of the Petition Date

18. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

EXHIBIT B

Services Agreement



Phone: 212-885-8000 200 Park Avenue, 38th Floor
Fax: 212-697-1299 New York, NY 10166

STRICTLY CONFIDENTIAL

October 2, 2024

CCA Construction, Inc.
445 South Street
Morristown, NJ 07960

Re: Agreement for Professional Services

Dear Mr. McMahon:

Thank you for selecting BDO Consulting Group, LLC. We appreciate the opportunity to provide exceptional professional services to CCA Construction, Inc. ("Client" or "you"). Your services will be provided by BDO Consulting Group, LLC ("BDO" or "we"). This agreement ("Agreement") is effective on October 2, 2024.

Scope of Services

BDO shall be retained as Client's financial advisor and shall provide services as described below in connection with a potential restructuring of Client's financial obligations (the "Services"), which Services may be modified upon our mutual written agreement and, to the extent applicable, approval of the Bankruptcy Court overseeing Client's case under the U.S. Bankruptcy Code. If we agree to undertake such additional services, they shall be performed pursuant to the terms of this Agreement.

- Assist Client in operational matters, including assisting with accounting, employee, and vendor issues;
- Prepare, monitor and update the cash collateral / Debtor in Possession ("DIP") financing budget and other financial and cash flow forecasts;
- Assist in negotiating and implementing DIP financing and/or cash collateral usage;
- Provide support for motions filed as part of any Chapter 11 proceeding, including assisting in preparation of a potential bankruptcy petition;
- Assist Client in complying with applicable Chapter 11 requirements and preparation of any necessary court filings, including, but not limited to:
 - Schedules of Assets and Liabilities
 - Statements of Financial Affairs
 - Monthly operating reports
- Respond to information requests from stakeholders as authorized by the Client, including the preparation of financial information for distribution to stakeholders, including, but not

Restructuring and turnaround services within the United States are offered through BDO Consulting Group, LLC, a separate legal entity and affiliated company of BDO USA. Certain restructuring and turnaround services may not be available to attest clients of BDO USA under the rules and regulations of public accounting. BDO USA refers to BDO USA, P.C., a Virginia professional corporation, also doing business in certain jurisdictions with an alternative identifying abbreviation, such as Corp. or P.S.C.

BDO USA, P.C. is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

limited to, cash flow projections and budgets, cash receipts and disbursement analysis, projections, and analysis of proposed transactions and/or Chapter 11 plan;

- Assist in the discussions and outreach from stakeholders as authorized by the Client;
- Manage the claims reconciliation process including analysis of creditor claims by type, entity and individual claim;
- Evaluate potential claims held by Client, including potential claims under chapter 5 of the bankruptcy code;
- Assist in the development of a case resolution, including the evaluation of strategic alternatives, potential restructuring plans and implementation efforts;
- Assist in the preparation of information and analysis necessary for the confirmation of a chapter 11 plan of reorganization, including information contained in the disclosure statement;
- Assist in reviewing and responding to issues arising from or related to any existing and potential litigation;
- Provide oral and written court testimony as necessary; and
- Assist Client with other information and analysis as requested by the Client.

In performing the procedures and analyses contained herein, BDO will not audit, examine, or review (as these terms are defined in applicable professional standards) the financial statements, forecasts, or cash flows of Client. Accordingly, we will be unable to and will not express an opinion on the financial statements, forecasts or cash flows or any specified amount or item included therein based on these procedures. BDO is entitled to rely on the accuracy and validity of the data disclosed or supplied to BDO by Client, its officers, directors, employees, representatives, or agents.

Fee Arrangement

Subject to the Court, BDO will bill for its financial advisory services described in the Scope of Services above on an hourly basis at the hourly rates set forth below:

BDO Standard Hourly Billing Rates*	
Principal/Managing Director	\$725 - \$1,150
Director/ Senior Manager	\$650 - \$850
Manager	\$550 - \$750
Senior Associate	\$375 - \$625
Associate	\$175 - \$375

**Billing rates are subject to periodic firm-wide adjustments.*

It is expected that Evan Blum, Managing Director, and Jamie Schwarz, Managing Director, will lead this assignment and Anthony Del Piano, Experienced Manager, will be assisting. Their hourly rates are \$750, \$750, and \$550, respectively.

BDO will maintain detailed, contemporaneous records of time and any actual and necessary expenses incurred in connection with the rendering of the financial services for Client. BDO will bill for reasonable out-of-pocket expenses, such as travel and lodging as well as costs incurred for duplication, computer research, messenger, and telephone charges. Travel time will be invoiced at 50% of standard rates.

Upon execution of this Agreement, Client will provide BDO with a retainer in the amount of \$100,000, which is intended to be an "advance payment retainer" for all services to be rendered and expenses to be charged by BDO to Client in connection with this Agreement. Client acknowledges and agrees that this retainer represents the advanced payment of fees and expenses for the initial phase of services following the Execution Date to be provided by BDO pursuant to this Agreement. BDO will provide notice to Client when it is close to completing the initial phase of services following the Execution Date set forth in this Agreement and request a further advanced payment retainer of the amount set forth in such notice, which will represent the fees and expenses associated with the second phase of the services following the Execution Date that BDO is to provide pursuant to this Agreement. Client agrees to provide such additional advance payment retainers upon request to ensure that the amount of any advance payment retainers remains at or above our estimated fees and expenses. Client acknowledges and agrees that BDO will not provide any services beyond the initial phase following the Execution Date until such time as the further advanced payment retainer payment is received from Client. BDO shall continue to request, and Client agrees to provide, further advanced payment retainers in the manner described in this paragraph for additional phases of services to be provided pursuant to this Agreement. If Client fails to provide any advanced payment retainer prior to BDO completing the services covered by the prior advanced retainer payment, Client acknowledges and understands that BDO will suspend its services until such time as the additional advanced payment retainer is provided to BDO. Client further agrees that we may apply the advance payment retainers to satisfy any fees as services are rendered and to expenses as they are incurred. Client further understands and agrees that the use of advance payment retainers is an integral condition of our engagement and is necessary to ensure that Client continues to have access to our services; BDO is compensated for its representation of Client; BDO is not a prepetition creditor in the event that Client commences, or has commenced against it, a case under the U.S. Bankruptcy Code. BDO shall not be liable to Client for any delays in the delivery of any services or deliverables that results from the failure of Client to provide BDO with the advanced payment retainer in accordance with terms of this paragraph.

The following terms and conditions shall apply to the Services provided by BDO under this Agreement:

1. **General.** Unless the parties specifically state in writing that they intend to modify a term of this Agreement, the terms of this Agreement shall prevail.
2. **Russia Sanctions.** By executing this Agreement, Client represents that it is not owned or controlled, directly or indirectly, by one or more Russian citizen(s), Russian national(s), persons physically located in Russia or entity(s) organized under the laws of Russia. Client agrees that if at any time while BDO is providing services to Client the foregoing representation is no longer true, Client will immediately notify BDO.
3. **Termination.** Each party shall have the right to terminate this Agreement at any time by giving written notice to the other party not less than 30 business days before the proposed effective

date of termination. BDO may terminate this Agreement and outstanding Services immediately if BDO reasonably determines that it must do so to comply with applicable professional standards, applicable laws or regulations (e.g., a conflict of interest arises). Those provisions in this Agreement that, by their very nature, are intended to survive termination shall survive after the termination of this Agreement, including, but not limited to, the parties' obligations related to any of the following provisions: indemnification, limitations on liability, confidentiality, dispute resolution, payment and reimbursement obligations, limitations on use or reliance, and non-solicitation.

If this Agreement is terminated Client agrees to compensate BDO for the Services performed and expenses incurred through the effective date of termination. To the extent Client terminates this Agreement, any licensing arrangements under which Client receives from BDO a license to use, or obtain access to, External Computing Options (as defined below), Client agrees that it will be responsible for all fees and expenses associated with such licenses for External Computing Options through and including the date that is thirty days after date the Client provides such termination notice to BDO.

4. Indemnification and Limitation of Liability. As the Services are intended for Client and not third parties, Client agrees to release, indemnify and hold harmless BDO and its partners, principals, employees, affiliates, contractors and agents (collectively "BDO Group") from and against all claims, liabilities, damages or expenses (including attorneys' fees) of any kind relating to the Services or this Agreement, whether arising in contract, statute, tort (including without limitation, negligence) or otherwise (collectively, the "Claims") that are brought by a third party. Client further agrees to release, indemnify and hold harmless BDO Group from all Claims relating to the Services or this Agreement attributable to any misrepresentations made by Client. Except to the extent finally determined to have resulted from BDO Group's fraud or intentional misconduct, BDO Group's aggregate liability to Client for all direct or third-party Claims shall not exceed the amount of fees paid by Client to BDO under this Agreement. In no event shall BDO Group be liable for consequential, special, indirect, incidental, punitive, or exemplary losses or damages, loss of profits or losses resulting from loss of data, business or goodwill relating to this Agreement, regardless of whether BDO has been advised of the possibility of such damages. Client shall bring any Claims related to the Services or otherwise related to this Agreement no later than one year after (i) the completion of the Services set forth herein or (ii) if this Agreement was terminated prior to completion of the Services, the date this Agreement was terminated. In no event shall the preceding sentence extend any otherwise legally applicable period of limitations on such Claims.

5. Third-Parties and Use. All Services and deliverables hereunder shall be solely for Client's use and benefit pursuant to our client relationship. This engagement does not create privity between BDO and any person or party other than Client and is not intended for the express or implied benefit of any third party. No third party is entitled to rely, in any manner or for any purpose, on the Services or deliverables of BDO hereunder.

6. BDO Responsibilities. BDO's Services will not constitute an audit, review, compilation, examination or other form of attest engagement. BDO shall have no responsibility to address any legal matters or questions of law. After completion of the Services, BDO will have no responsibility to update its advice, recommendations or work product for changes or modifications to the law and regulations or for subsequent events or transactions, unless Client separately engages BDO in writing to do so.

7. **Client Responsibilities.** For BDO to remain independent, professional standards require BDO to maintain certain respective roles and relationships with Client regarding the Services. Client understands and agrees that BDO will not perform management functions or make management decisions on behalf of Client. However, BDO will provide advice and recommendations to assist management of Client in performing its functions and fulfilling its responsibilities. In connection with BDO's provision of Services, Client agrees that Client shall perform the following functions: (a) make all management decisions and perform all management functions with respect to the Services performed by BDO; (b) assign an individual who possesses suitable skill, knowledge and experience to oversee such Services and to evaluate the adequacy and results of such Services; and (c) accept responsibility for the results of such Services.

Because professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the Client in the performance of our Services, any discussions that you have with personnel of BDO regarding employment could pose a threat to our independence. Therefore, BDO requests that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

8. **Client Materials.** BDO shall be entitled to rely on and assume, without independent verification, that all representations, assumptions, information and data supplied by or on behalf of Client, its personnel, representatives, and agents (the "Client Materials") are complete and accurate. Client is responsible for ensuring that all Client Materials provided to BDO may be transferred to BDO and processed in accordance with the terms of this Agreement and applicable laws, and that to the extent required thereunder Client has obtained all consents required for BDO's receipt and use of the Client Materials. Client agrees that it will not transmit or make accessible to BDO in any manner personally identifiable information unless reasonably required for BDO's performance of the Services. BDO will not audit or otherwise verify the accuracy or completeness of the data you submit, although we may need to ask you for clarification of some of the information. Client shall be responsible for maintenance and retention of its records. Unless otherwise agreed to by the parties, BDO shall not assume any responsibility for any financial reporting with respect to the Services.

9. **Ownership of Working Papers.** In connection with the performance of the Services, we will prepare records and deliverables as set forth above. We also will prepare documents that support our work and include items such as work programs and analyses that do not constitute part of Client's records ("Working Papers"). The Working Papers prepared pursuant to this Agreement are the property of BDO. The Working Papers constitute confidential, proprietary, and trade secret information, and will be retained by BDO in accordance with our policies and procedures and all applicable laws.

10. **Additional Fees and Expenses.** The amount of our fees is based upon the expectation that certain information and assistance will be received by BDO in a timely manner from Client as set forth in this Agreement.

11. **Assignment and Sole Recourse.** Without your prior written consent, BDO may not assign this Agreement. Without our prior written consent, Client may not assign this Agreement except to a party that acquires substantially all of your assets and operations.

12. **Dispute Resolution.** Any dispute or claim between you and BDO arising out of or relating to this Agreement or a breach of this Agreement, including, without limitation, claims for breach of contract, professional negligence, breach of fiduciary duty, misrepresentation, fraud or claims based in whole or in part on any other common-law, statutory, regulatory, legal or equitable theory, and disputes regarding all fees, including attorneys' fees of any type, and/or costs charged under this Agreement ("Arbitration Claims") (except to the extent provided below) shall be submitted to binding arbitration administered by the American Arbitration Association ("AAA"), in accordance with its Commercial Arbitration Rules. Arbitration Claims shall be brought in a party's individual capacity, and not as a plaintiff or class member in any purported class or representative proceeding. Arbitration Claims shall be heard by a panel of three (3) arbitrators, to be chosen as follows: within fifteen (15) days after the commencement of arbitration, each party shall select one person to act as arbitrator; thereafter, the two individually selected arbitrators shall select a third arbitrator within ten (10) days of their appointment. If the arbitrators selected by the parties are unable or fail to agree upon the third arbitrator, the third arbitrator shall be selected by the AAA. The arbitration panel shall have the power to rule upon its own jurisdiction and authority, including any objection to the initial or continuing existence, validity, effectiveness or scope of this arbitration agreement. The arbitration panel may not consolidate more than one person's claims and may not otherwise preside over any form of a representative or class proceeding. The arbitration panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a federal or state court. The place of arbitration shall be the city in which the BDO office providing the majority of the Services involved is located, unless the parties agree in writing to a different location. Regardless of where the arbitration proceeding actually takes place, all aspects of the arbitration and this Agreement shall be governed by the provisions of the laws of the State of New York (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the procedural and substantive law of such state shall be applied without reference to conflict of law rules. The parties shall bear their own legal fees and costs for all Arbitration Claims. The award of the arbitrators shall be accompanied by a reasoned opinion, and judgment on the award rendered by the arbitration panel may be entered in any court having jurisdiction thereof. Except as may be required by law or to enforce an award, neither a party nor an arbitrator may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of the parties to this Agreement. The parties to this Agreement acknowledge that by agreeing to this arbitration provision, they are giving up the right to litigate claims against each other, and important rights that would be available in litigation, including the right to trial by judge or jury, to extensive discovery and to appeal an adverse decision. The parties acknowledge that they have read and understand this arbitration provision, and that they voluntarily agree to binding arbitration.

Notwithstanding anything in this Paragraph 12 to the contrary, BDO acknowledges that in the event Client commences an insolvency proceeding under the United States Bankruptcy Code or otherwise and BDO is engaged by Client in such proceeding, then in such case, the court with jurisdiction over the insolvency proceeding shall have exclusive jurisdiction with respect to any Arbitration Claims.

13. **Conflicts of Interest.** BDO is not aware of any conflicts of interest with respect to any of the names Client has provided. BDO is not responsible for continuously monitoring other potential conflicts that could arise during the course of the engagement, although we will inform Client promptly should any come to our attention. We reserve the right to resign from this engagement

at any time if conflicts of interest arise or become known to us. Additionally, our engagement by Client will in no way preclude us from being engaged by any other party in the future. Notwithstanding anything contained in confidentiality provisions set forth herein, BDO shall be permitted to disclose that it is engaged to provide the Services to Client under this Agreement if BDO in its reasonable professional judgment determines that such disclosure is required in connection with BDO's provision of services on behalf of other clients of BDO, including, without limitation, professional services engagements under which BDO personnel act as professionals in legal proceedings that require disclosures, arbitrators in post-acquisition disputes or act as expert witnesses.

14. **Power and Authority.** Each of the parties hereto has all requisite power and authority to execute and deliver this Agreement and to carry out and perform its respective obligations hereunder. This Agreement constitutes the legal, valid and binding obligations of each party, enforceable against such party in accordance with its terms.

15. **Subpoenas.** If Client requests BDO to object to or respond to, or BDO receives and responds to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request for, or legal process for the production of, documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements with Client, you agree to compensate us for all time BDO expends in connection with such response, at our standard rates, and to reimburse BDO for all related out-of-pocket costs (including outside attorneys' fees) that we incur. To the extent not otherwise prohibited by applicable law, order, or regulation, BDO shall provide Client with prompt prior written notice of such subpoena, request or requirement to allow Client to seek a protective order or other appropriate relief and BDO will reasonably cooperate with such efforts by Client.

16. **Email Communications.** BDO disclaims and waives, and the Client releases BDO from all liability for the interception or unintentional disclosure of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted or received by BDO in connection with the performance of the Services.

17. **External Computing Options.** If, at the Client's request, any member of the BDO Group agrees to use certain external commercial services, including but not limited to services for cloud storage, remote access, third party software and/or file sharing options (collectively "External Computing Options"), that are outside of BDO's standard security protocol, the Client acknowledges that such External Computing Options may be associated with heightened security and privacy risks. Accordingly, BDO Group disclaims, and the Client agrees to release BDO Group from, and indemnify BDO Group for, all liability arising out of or related to the use of such External Computing Options.

18. **Electronic Transmissions.** This Agreement may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this Agreement must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties to this Agreement and all other persons or entities required by law. An electronically transmitted signature to this Agreement will be deemed an acceptable original for purposes of consummating this Agreement and binding the party providing such electronic signature.

19. **Severability.** If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable in whole or in part, for any reason whatsoever, such portion of this Agreement shall be amended to the minimum extent required to make the provision enforceable and the remaining portions of this Agreement shall remain in full force and effect.

20. **Independent Contractor.** BDO is providing the Services to Client as an independent contractor bound by the terms hereof to perform the Services pursuant to the Client's instructions. BDO's obligations to Client are exclusively contractual in nature. This Agreement does not create any agency, employment, partnership, joint venture, trust, or other fiduciary relationship between the parties. Neither BDO nor Client shall have the right to bind the other to any third party or otherwise to act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

21. **Confidentiality.** Each of the parties hereto shall treat and keep all the "Confidential Information" as confidential, with at least the same degree of care as it accords to its own confidential information, but in no event less than a reasonable degree of care. Each party shall disclose the Confidential Information only to its employees, partners, contractors, agents or its legal or other advisors, provided that they have: (i) each been informed of the confidential, proprietary and secret nature of the Confidential Information, or are subject to a binding, preexisting obligation of confidentiality no less stringent than the requirements of this Agreement and (ii) a demonstrable need to review such Confidential Information. "Confidential Information" means all non-public information that is obtained by one party (the "Receiving Party") from the other party (the "Disclosing Party"). All terms of this Agreement are considered Confidential Information. Notwithstanding the foregoing, Confidential Information shall not include any information that was or is: (a) known to the Receiving Party prior to disclosure by the Disclosing Party; (b) as of the time of its disclosure, or thereafter becomes, part of the public domain through a source other than the Receiving Party; (c) made known to the Receiving Party by a third person who is not subject to any confidentiality obligation known to Receiving Party and such third party does not impose any confidentiality obligation on the Receiving Party with respect to such information; (d) required to be disclosed pursuant to governmental authority, professional obligation, law, decree regulation, subpoena or court order; or (e) independently developed by the Receiving Party. If BDO is providing tax services for the Client, in no case shall the tax treatment or the tax structure of any transaction be treated as confidential as provided in Treas. Reg. sec. 1.6011-4(b)(3). If disclosure is required pursuant to subsection (d) above, the Receiving Party shall (other than in connection with routine supervisory examinations by regulatory authorities with jurisdiction and without breaching any legal or regulatory requirement), to the extent not otherwise prohibited, provide prior written notice thereof to allow the Disclosing Party to seek a protective order or other appropriate relief and the Receiving Party will reasonably cooperate with such efforts by the Disclosing Party. Upon the request of the Disclosing Party, the Receiving Party shall return or destroy all of the Confidential Information except for: (y) copies retained in work paper files retained to comply with a party's professional or legal obligations; and (z) such Confidential Information retained in accordance with the Receiving Party's normal data back-up procedures.

22. **Restricted Federal Data.** The parties agree that the Services are not intended to involve the processing, storage or transmissions of Restricted Federal Data, defined as data or information subject to laws, regulations or government-wide policies that require safeguarding or dissemination controls, including the Federal Acquisition Regulations ("FAR"), the Defense Federal Acquisition Regulation Supplement ("DFARS"), the International Traffic in Arms Regulation ("ITAR"), the Export

Administration Regulations ("EAR"), and the Arms Export Control Act ("AECA"). For clarity, and without limiting the foregoing, controlled unclassified information ("CUI") shall be included in the definition of Restricted Federal Data. Client shall not provide or otherwise make available Restricted Federal Data to BDO unless expressly agreed to in advance in writing by BDO. If Client becomes aware that any known or suspected Restricted Federal Data will be or has been disclosed to BDO by Client or otherwise in connection with the Services, Client will immediately notify BDO in writing to regulatedgovtdata@bdo.com and will cease any further transfer of such data unless and until BDO expressly agrees in writing. Client will fully cooperate with BDO in the investigation of and response to any known or suspected Restricted Federal Data that Client has disclosed to BDO notwithstanding the foregoing. Client further agrees that it will be responsible for all fees, costs and expenses associated with processing of Restricted Federal Data, including without limitation additional fees, costs and expenses related to compliance with obligations with respect to such Restricted Federal Data.

23. **Intellectual Property.** BDO shall retain the right to reuse the ideas, concepts, know-how, and techniques derived from the rendering of the Services so long as it does not require the disclosure of any of Client's Confidential Information (as defined above). BDO shall be entitled to all protections afforded under State and Federal statutory or common law with respect to any report, computer program (source code and object code) or programming and/or material documentation, manual, chart, specification, formula, database architecture, template, system model, copyright, diagram, description, screen display, schematic, blueprint drawing, tape, license, listing, invention, record, development frameworks, code libraries, best practices, general knowledge, skills and experience, or other materials preexisting the execution of this Agreement ("BDO Intellectual Property"). Unless otherwise specifically stated in this Agreement, the reproduction, distribution or transfer, by any means or methods, whether direct or indirect, of any of BDO's or its agents' Intellectual Property or proprietary information by the Client is strictly prohibited.

24. **Licensing Representation.** To the extent necessary for BDO to perform its obligations described herein, Client represents and warrants that it will obtain, maintain and comply with all of the licenses, consents, permits, approvals and authorizations that are necessary to allow BDO and its employees, contractors and subcontractors to access and use the services or software provided for the benefit of Client under Client's third-party services contracts, licenses or other contracts granting Client the right to access, use or receive services or software (each a "Licensing Representation"). Upon BDO's request, Client will provide BDO any references available evidencing the Licensing Representation (e.g., order number, customer support identifier). Tools subject to this Licensing Representation are hereby deemed External Computing Options (as defined in this Agreement). Client hereby releases BDO Group from all claims and liabilities resulting from (i) BDO's reliance on a Licensing Representation and (ii) the functionality of any third-party software or services used or accessed by BDO.

25. **Non-CPA Notice Requirement.** BDO is owned by professionals who hold CPA licenses. Depending on the nature of the Services being provided, from time to time non-CPA personnel may be involved in providing certain Services hereunder.

26. **Entire Agreement.** This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement

may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

[Signature Page to Follow]

Please acknowledge your acceptance of the foregoing by signing and returning a copy of this Agreement to Evan Blum.

If you have any questions, please contact Evan Blum. We look forward to working with you.

Very truly yours,


BDO Consulting Group, LLC

By: 
Name: Evan Blum
Title: Managing Director

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client set forth below for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client set forth below for whom the authorized signatory is executing this Agreement and is enforceable against the Client in accordance with its terms and conditions.

Accepted and Agreed to by:

CCA Construction, Inc.

By: 
Name: James McMahon

Title: General Counsel

(Please sign and return to us one copy; retain a copy for your files)

The Data Privacy Policy for BDO USA and its subsidiaries is located at <https://www.bdo.com/legal-privacy/client-data-privacy-policy>. If you have questions about this Privacy Policy, please contact us at privacy@bdo.com.

EXHIBIT C

Blum Declaration

DEBEVOISE & PLIMPTON LLP

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*Proposed Co-Counsel to the Debtor and
Debtor in Possession*

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:

CCA Construction, Inc.,¹

Debtor.

Chapter 11

Case No. 24- 22548 (CMG)

**DECLARATION OF EVAN BLUM IN
SUPPORT OF DEBTOR'S APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE DEBTOR TO RETAIN AND EMPLOY BDO CONSULTING
GROUP, LLC AS FINANCIAL ADVISOR EFFECTIVE AS OF THE PETITION DATE**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and to 28 U.S.C. §1746, I, Evan B. Blum declare as follows:

¹ The last four digits of CCA's federal tax identification number are 4862. CCA's service address for the purposes of this chapter 11 case is 445 South Street, Suite 310, Morristown, NJ 07960.

I am a Managing Director of BDO Consulting Group, LLC (“BDO Consulting”). I provide this declaration on behalf of BDO Consulting in support of the application (the “Application”) of CCA Construction, Inc. (the “Debtor”) in the above-captioned chapter 11 case (the “Chapter 11 Case”) for an order authorizing the Debtor’s employment and retention of BDO Consulting, as financial advisor in accordance with the terms and conditions set forth in that certain Agreement for Professional Services, dated October 2, 2024, together with any future Statements of Work or other agreements by and among the Debtor and BDO Consulting Group, LLC (collectively the “Services Agreement”) a copy of which is attached to the Application as **Exhibit B**. Unless otherwise defined, all capitalized terms used herein shall have the meanings given to them in the Application.

1. The Debtor has selected BDO Consulting as its financial advisor due to (i) the firm’s extensive experience in and knowledge of the Debtor’s operations that BDO Consulting has obtained by providing financial advisory services to the Debtor since approximately October 2024 and (ii) BDO Consulting’s outstanding reputation as a provider of tax, accounting, audit, and business advisory services generally.

2. BDO Consulting² is a leading full-service tax, accounting, audit, and business advisory firm with offices, principals, and professional staff located throughout the United States.

² Please note that BDO USA, P.C. is the parent entity of BDO Consulting. Accordingly, (i) I believe all representations made in the affidavit are true and accurate for both BDO USA and BDO Consulting and (ii) conflict checks were performed on behalf of BDO USA and BDO Consulting (collectively, (“BDO”)) and disclosures for both entities are set forth herein and on **Schedule 2** attached hereto.

BDO USA is a United States firm of a global network of separate, independent member firms that operate in countries and offices throughout the world.

3. BDO International Limited (“BDO International”) is a company limited by guarantee incorporated under the laws of England and Wales. The board of directors for BDO International is composed of the CEOs of the seven largest BDO International member firms across the Americas, EMEA, and Asia-Pacific region. BDO International does not provide client services. Rather, the international BDO network is a global network of separate, independent member firms (each an “Independent Member Firm”) that operate in 150 countries and over 1,300 offices throughout the world (collectively, the “BDO Global Network”). BDO USA is the U.S. Independent Member Firm of BDO International and is a leading full-service tax, accounting, and business advisory firm that, together with its subsidiaries, has over 75 offices and more than 12,000 professionals in the United States.

4. The Independent Member Firms are separate and independent from BDO USA and do not constitute affiliates or subsidiaries of BDO USA, each other, or any entity holding itself out as a global parent. The Independent Member Firms are more aptly described as a network of independent organizations practicing under a common brand. The Independent Member Firms enter into a services agreement with Brussels Worldwide Services (“Brussels Worldwide”), a Belgian limited liability company. Brussels Worldwide coordinates the services provision within the global BDO network on the basis of central costs such as the global office for BDO International, global webpage, etc. that are allocated amongst all BDO Independent Member Firms based upon the Independent Member Firms’ revenues and volume of referred work.

5. Independent Member Firms are granted a distinct and exclusive territory in which they can operate under the BDO brand name that does not overlap with the territory of any other

member firm. The Independent Member Firms are organized and operated in accordance with the laws and jurisdictions of the country or region in which each Independent Member Firm is located. To the best of my knowledge, partners and/or principals of each Independent Member Firm are either directly or indirectly the sole owners of their respective Independent Member Firms depending on the equity construction with respect to the holding companies for each of the Independent Member Firms. There is no overlap with respect to a partner's and/or principal's ownership in its respective Independent Member Firm and any other Independent Member Firm. The Independent Member Firms also do not share officers and directors. Neither profits nor losses are shared between or among the Independent Member Firms. The Independent member firms also do not share staff. To the extent a member firm wishes to use the employee of another member firm, the parties enter into an arm's length employee lease agreement.

6. No Independent Member Firm or BDO Rise (as defined below) will be used to provide services in the Chapter 11 Case.

7. BDO USA and BDO Consulting have considerable experience providing tax, accounting, auditing, and financial advisory services to businesses in chapter 11 and has been employed in numerous cases under the Bankruptcy Code, such as *In re HiQ, Inc.*, Case No. 23-11361 (JTD) (Bankr. D. Del., December 9, 2024) (authorizing the retention of BDO); *In re Vyair Medical, Inc.*, Case No. 24-11217 (BLS) (Bankr. D. Del. Aug. 7, 2024) (same); *In re Steward Health Care System LLC*, Case No. 24-90213 (CML) (Bankr. S.D. Tex. Aug. 3, 2024) (same); *In re Acorda Therapeutics, Inc.*, Case No. 24-22284 (DSJ) (Bankr. S.D.N.Y. May 29, 2024) (same), *In re Purdue Pharma, L.P.*, Case No. 19-23649 (SHL) (Bankr. S.D.N.Y. Apr. 24, 2024) (same), *In re Inmet Mining, LLC*, Case No. 23-70113 (GRS) (Bankr. E.D. Ky. June 6, 2023) (same), and *In re 1 GC Collections*, Case No. 18-19121 (RAM) (Bankr. S.D. Fla. Feb. 28, 2022) (same).

8. Subject to further order of the Court, and consistent with the Services Agreement, the Debtor requests the employment and retention of BDO Consulting to perform financial advisory services for the Debtor including:

- Assist Client in operational matters, including assisting with accounting, employee, and vendor issues;
- Prepare, monitor and update the cash collateral / Debtor in Possession (“DIP”) financing budget and other financial and cash flow forecasts;
- Assist in negotiating and implementing DIP financing and/or cash collateral usage;
- Provide support for motions filed as part of any Chapter 11 proceeding, including assisting in preparation of a potential bankruptcy petition;
- Assist Client in complying with applicable Chapter 11 requirements and preparation of any necessary court filings, including, but not limited to:
 - Schedules of Assets and Liabilities
 - Statements of Financial Affairs
 - Monthly operating reports
- Respond to information requests from stakeholders as authorized by the Client, including the preparation of financial information for distribution to stakeholders, including, but not limited to, cash flow projections and budgets, cash receipts and disbursement analysis, projections, and analysis of proposed transactions and/or Chapter 11 plan;
- Assist in the discussions and outreach from stakeholders as authorized by the Client;
- Manage the claims reconciliation process including analysis of creditor claims by type, entity, and individual claim;
- Evaluate potential claims held by Client, including potential claims under chapter 5 of the bankruptcy code;
- Assist in the development of a case resolution, including the evaluation of strategic alternatives, potential restructuring plans and implementation efforts;
- Assist in the preparation of information and analysis necessary for the confirmation of a chapter 11 plan of reorganization, including information contained in the disclosure statement;
- Assist in reviewing and responding to issues arising from or related to any existing and potential litigation;
- Provide oral and written court testimony as necessary; and
- Assist Client with other information and analysis as requested by the Client. (collectively, the “Services”).

9. BDO Consulting's fees for the Services are reflected in the Services Agreement attached to the Application as **Exhibit B**.

10. BDO Consulting has advised the Debtor that for financial advisory engagements, it is not BDO Consulting's general practice to keep detailed time records similar to those customarily maintained by attorneys or restructuring professionals. Notwithstanding this general practice, BDO Consulting will keep time records in 1/10 hour increments and file applications for compensation in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court.

PAYMENTS RECEIVED PRIOR TO THE PETITION DATE

11. As set forth above, set forth above, BDO Consulting has provided services to the Debtor since approximately October 2024. In October of 2024, the Debtor began prepaying BDO Consulting for the services they were requesting BDO Consulting provide to the Debtor. The prepayments that BDO Consulting received within ninety (90) days of the Petition Date are as follows:

Date Prepayment Received	Prepayment Amount
October 21, 2024	\$100,000
October 25, 2024	\$225,000
November 7, 2024	\$60,000
November 25, 2024	\$100,000
December 9, 2024	\$150,000

As of the Petition Date, approximately \$109,226.83 of the prepayment amount remained unused and is being held by BDO Consulting. BDO Consulting intends to apply the remaining prepayment amounts towards its post-petition invoices once such invoices are approved by the Court.

BDO USA'S CONFLICTS CHECK PROCEDURES

12. As part of its practice, BDO Consulting appears in cases, proceedings, and transactions involving many different attorneys, financial advisors, and creditors, some of which may represent or be claimants and/or parties in interest in this case. In connection with the preparation of this declaration, BDO Consulting obtained from the Debtor the names of individuals and entities that may be parties in interest in the Chapter 11 Case, and such parties are listed in the Debtor's Schedules, Statement of Financial Affairs, and List of Equity Security Holders filed with the Debtor's chapter 11 petition.

13. To ensure that any and all conflicts are properly identified, BDO USA conducts three levels of review (collectively, the "Conflict Review Process").

14. First, BDO USA inputs all interested parties into a database (the "BDO USA Conflict System") shared by BDO USA and all of its subsidiaries.³ The interested parties that were run through the BDO USA Conflict System are those set forth in the Debtor's Schedules, Statement of Financial Affairs, and List of Equity Security Holders. The BDO USA Conflict System then generates a detailed list of any potential connections within BDO USA. Then using the generated list, BDO USA's conflicts team sends an email to the engagement leader of each potential connection identified to determine whether the connection: (i) creates a conflict; (ii) is a connection that should be disclosed as required by the Bankruptcy Code; and/or (iii) otherwise prevents BDO USA (or in this case, BDO Consulting) from being engaged.

³ As discussed below, BDO USA formed an entity as part of a joint venture with the Independent Member firm located in India ("BDO India") called BDO RISE Private Limited ("BDO Rise") that is located and incorporated in India. BDO Rise performs services exclusively for clients of BDO USA or its wholly owned subsidiaries. Accordingly, all of the clients for whom BDO Rise performs services are also checked as part of the BDO USA Conflict System. BDO India, as an Independent Member Firm, operates in accordance with the International Conflict Check System (as defined herein).

15. Second, the Debtor's significant vendors and trade creditors and any other significant parties are sent in one of the two emails (the "Conflict Correspondence") that is sent out by BDO USA each day to all BDO USA professionals and all *professionals* of subsidiaries of BDO USA (collectively, the "BDO Professionals"). The BDO Professionals are required to review the Conflict Correspondence and respond by clicking on the embedded link within the email to any connection exclusively between any of the BDO Professionals' clients and any party listed in the Conflict Correspondence.⁴ Conflict Correspondence is performed on a daily basis by BDO USA.

16. Third, in addition to the foregoing conflict review processes, certain parties were input into the independence and conflict system maintained by BDO International (the "International Conflict Check System"), namely the parties listed in the Debtor's Schedules, Statement of Financial Affairs, and List of Equity Security Holders filed with the Debtor's chapter 11 petition.

17. Through this system, BDO USA submits a question asking all of the other Independent Member Firms if they have provided services to the Debtor or are representing any entities with any connection to the Debtor. All of the Independent Members are required to respond to BDO USA's inquiry to indicate if they have provided any services to the Debtor or any other entities in the Debtor's Schedules, Statement of Financial Affairs, and List of Equity Security Holders. Any responses received through the International Conflict Check System are included in the disclosures submitted as set forth on Schedule 2 attached hereto.

⁴ Given the number of BDO Professionals in the BDO Global Network, BDO Professionals may have professional, business, working, or social relationships with firms, professionals, or companies that may be connected to this case. Additionally, many BDO Professionals have family who may work at other firms or companies that may be connected to this case.

BDO CAPITAL

18. BDO Capital Advisors, LLC (“BDO Capital”) is a licensed broker dealer registered with the Financial Industry Regulatory Authority and the Securities and Exchange Commission. BDO Capital is not an investment advisor, nor does it invest capital on behalf of its clients. Rather, BDO Capital is strictly an advisor to private companies with respect to mergers, acquisitions and ESOP transactions. BDO Capital is a part of the BDO USA Conflict System and thus, was included with the checks of the parties in interest lists.

INDIAN OPERATIONS

19. As noted above, BDO Rise is an entity formed in India as a result of a joint venture by BDO USA and BDO India. BDO USA owns the majority of the equity in BDO Rise and BDO India owns the remainder of the equity. The majority of the BDO Rise board of directors are officers, directors, or principals of BDO USA and the executive managing director of BDO Rise is a principal of BDO USA. BDO USA and BDO Rise have no other staff in common.

20. BDO Rise’s annual profits will be paid to both BDO USA and to BDO India. Moreover, BDO Rise, BDO USA, and BDO India have entered into a royalty agreement whereby BDO India will receive a tiered annual royalty payment from BDO Rise. BDO USA and BDO India provide certain services to BDO Rise, which are paid for on an arm’s length cost plus basis by BDO Rise.

21. As noted above, BDO Rise will only perform services for BDO USA clients and thus, all of its clients would necessarily be checked as part of the BDO USA Conflict System. As also set forth above, BDO Rise will not provide any services in the Chapter 11 Case.

**BDO'S CONNECTIONS WITH PARTIES IN
INTEREST IN THE CHAPTER 11 CASE**

22. BDO conducted the Conflict Review Process, the result of which disclosed that neither BDO nor the Independent Member Firms currently represent any entity having an adverse interest to the Debtor. Based upon the analysis of the results that was conducted at my request, I determined that BDO: (i) does not have any connection with the Debtor, their creditors, or other parties-in-interest other than as set forth on **Schedule 2** attached hereto; (ii) does not have any connections with the U.S. Trustee; (iii) are “disinterested persons,” as defined in Section 101(14) of the Bankruptcy Code; (iv) does not own any debt securities or equity securities of the Debtor; and (v) does not hold or represent any interest adverse to the Debtor. Further, the BDO Professionals that will be assisting the Debtor in the Chapter 11 Case, (i) do not own any stock in the Debtor, (ii) do not have any connections with the judges from this district or the U.S. Trustee or any person employed by the Office of the U.S. Trustee, (iii) have not been an officer, director, or employee of the Debtor, or (iv) do not have any connection to the Debtor.

23. As neither the term “connection,” as used in Bankruptcy Rule 2014, nor the proper scope of a professional’s search for “connection” has been defined, BDO Consulting has set forth on **Schedule 2** attached hereto the names of the interested parties where BDO USA or its subsidiaries have performed and presently may be performing auditing, audit-related, tax, or consulting services unrelated to the Debtor for creditors or other parties of interest. To the best of my knowledge, each of these engagements relate to matters totally unrelated to the Chapter 11 Case for which BDO Consulting is seeking to be engaged. If new relationships arise, or if BDO Consulting discovers additional information, that BDO Consulting believes requires additional

disclosure, BDO Consulting will file a supplemental disclosure with the Court as promptly as possible.

24. Except as otherwise set forth herein, BDO Consulting has not shared or agreed to share any of its compensation in connection with this matter with any other person.

25. Except for the modifications requested in the Application, BDO Consulting intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court and the Services Agreement, and pursuant to any additional procedures that may be established by the Court in this case.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on January 27, 2025

/s/ Evan B. Blum
Evan B. Blum
Managing Director
BDO Consulting Group, LLC

*Proposed Financial Advisor to the Debtor and
Debtor in Possession*

Schedule 1
Parties-in-Interest List

Debtor and Non-Debtor Affiliates

2 Shore Drive North, LLC
3rd Track Constructors Joint Venture
537 Greenwich JV Mezzz LLC
537 Greenwich New JV LLC
537 Greenwich Owner LLC
75 Park Lane, LLC
CCA Bahamas, Ltd.
CCA Canada Holdings, Inc.
CCA China Construction, Inc.
CCA Construction, Inc.
CCA Civil - Halmar International, LLC
CCA Civil Colombia S.A.S.
CCA Civil Panama S.A.
CCA Civil Plaza Construction JV, LLC
CCA Civil, Inc.
CCA Development Panama S.A.
CCA Green B S.A.
CCA Institute, Inc.
CCA International Group, Inc.
CCA Jamaica Development Group Limited
CCA Newport, Inc.
CCA Panama Corp.
CCA Peru Construction S.A.C.
CCA Southeast, Inc.
CCA Unibuy, LLC
CCACP.MCM CONSORCIO
CCASA Civil Mexico S.A.
CCASA DR, S.A.S.
China Construction America of South Carolina, Inc.
China State Construction Engineering Corp. Ltd.
China State Construction Engineering Corporation Panama S.A.
China State Construction Engineering Corporation Panama S.A. (SEM)
Colonial Hospitality Management Ltd.
CONSORCIO CCA-COCIGE
CSCEC (Bahamas), Ltd.
CSCEC Holding Company, Inc.
Dao Panama Development S.A.
Dynasty Capital Group, LLC
Greenwich Charlton Owner LLC
Hudson North, LLC

Hudson Park Investors, LLC
KM/Plaza
Lakeview Houston, LLC
Morristown Southgate LLC
Neworld One Bay Street Limited
OFICINA T1000-OFICINA 54A, S.A.
Park Lane Development, LLC
Park Shore Investors LLC
Plaza Construction California LLC
Plaza Construction DC LLC
Plaza Construction Holding Company LLC
Plaza Construction LLC
Plaza Contracting Company LLC
Plaza CW LLC
Plaza FL Contracting, LLC
Plaza Group Holdings, LLC
Plaza Schiavone
Plaza/Time Square Joint Venture LLC
POINTE Hospitality Management Ltd.
SC EC-5 Management LLC
Shore Drive North Development, LLC
SRE Development, LLC
Strategic Greenwich Mezz Lender, LLC
Strategic Capital Beijing Consulting Co. Ltd.
Strategic Capital, LLC
Strategic EB-5 LLC
Strategic Greenwich, LLC
Strategic Hudson North, LLC
Strategic Hudson South, LLC
Strategic Hudson Towers, LLC
Strategic Property Holding Limited
Strategic Real Estate, LLC
Strategic Park Shore, LLC
Yonkers Waterfront Properties, LLC
Plaza - SEM Corp

Current and Recent Former Directors and Officers

Jingtao Yang
Jun Li
Lilin Cao
Yan Wei
Elizabeth Abrams
Alrazi Ballal
Chris Greco

Dawei Wang
Emre Ozcan
Jeffrey Clemens
Linsen Zhang
Michael Moore
Ning Yuan
Peter Hulburt
Phillip Amarante
Taizhong Wu
Thomas Crozier
Thomas D'Ercole
Yunfeng Zhang
Zhigang Wu

Insurers

Aetna
AIG
Beazley Insurance Company
Berkley Assurance Company
Chubb
EyeMed
Homesite
Navigators
New Jersey Casualty Insurance Company
ShelterPoint Life Insurance Company
Sompo
Starr Indemnity and Liability Co
Travelers
United Healthcare Oxford

Surety Bond Providers

American International Companies
Crum & Forster A Fairfax Company
Euler Hermes North America Insurance Company
Swiss Re Corporate Solutions

Counterparties To Contracts & Leases

Adobe
ADT
AIA Contract Licenses
Benefit Mall
C&M First Services Inc.

Cablevision Lightpath LLC
Corporation Service Company
Exclaimer Ltd
Executive Color systems Inc
Fidelity Investment
First-Citizens Bank & Trust Company
Kelly Mac Interiorscapes Inc.
Korcomptenz Inc
LRN Corporation
Morris Street 2015 Urban Renewal, LLC
Paychex, Inc.
Pitney Bowes Inc.
ReportIt
RS mean
Sage Software Inc.
Stillwell Hansen
StormWind LLC
Thomson Reuters
United Airlines, Inc.

Landlords, Management Companies, And Recent Former Landlords

MEPT Newport Tower LLC
Morristown Southgate LLC

Litigation Parties

BML Properties, Ltd.
Marina Pointe East Developer, LLC

Professionals

Analysis Group, Inc.
BDO Consulting Group, LLC
Carlton Fields, P.A.
CBIZ Marks Paneth, LLC
Cole Schotz P.C.
Debevoise & Plimpton LLP
FGS Global (US) LLC
FTI Consulting, Inc.
Greenberg Traurig LLP
Kurtzman Carson Consultants, LLC dba Verita Global
Pillsbury Winthrop Shaw Pittman LLP
Socotec Advisory, LLC
Squire Patton Boggs (US) LLP

Yutian Phinney

Creditors' Professionals

B. Riley Securities
Gibbons P.C.
Lowenstein Sandler LLP

Banks

HSBC Bank USA, N.A.

Taxing Authorities and Governmental Agencies

California Franchise Tax Board
Comptroller of Maryland
Connecticut Department of Revenue Services
Florida Department of Revenue
IRS
Louisiana Department of Revenue
New Jersey Division of Taxation
New York City Department of Finance
New York State Department of Taxation and Finance
Office of Tax and Revenue
Virginia Department of Taxation

Vendors

4Imprint
AC Daughtry Security Systems
Accordant Company, LLC
Accurate Employment Screening
Adams and Reese LLP
ADP
Alfaro Abogados LLC
Amu Jili
Andy Shihadeh
AP F/B/O Elite Asset Staffing
Aramark
Automation Graphics, Inc.
Bank of Communications
Barst Mukamal & Kleiner, LLP
Bing Jia
Blake Cassels & Graydon LLP
Blondie's Treehouse, Inc

Bolati Dawure
Boys & Girls Clubs
Cambridge Floral Designs
CDW Direct
Cettina Infrastructure Advisor
CG Consulting Engineering
Chelsea Piers, L.P.
Chiesa Shahinian & Giantomasi PC
China General Chamber Commerce
ClearComany LLC
CohnReznick LLP
Counsel Press, Inc.
Computer Design & Integration
Confucius Foundation, Inc
Cosmic Yinyang Inc.
Creative Effects, Inc
Crestmont Country Club
CSC
CT Corporation
CubeSmart, L.P.
Deheng Chen, LLC
Delta General Construction
Ding Ding Multimedia Inc.
DunnCox
Enterprise Tolls
E.S.P. Production, Inc.
EKA Insurance Agency, Inc
Essex Locksmiths LLC
eVerge Group LLC
FASTSIGNS S.I.
FedEx
Fidelity Security Life Insurance
Friedman LLP
Global Leaders In Construction
GM Financial Leasing
Granger Reis Ltd
Graphite Engineering LTD.
Green and Spiegel LLP
Harvard Cleaning Services, Inc.
Harvard Maintenance, Inc.
Helmsman Management Services, LLC
Hercules Fence of Maryland LLC
Hudson River Moving & Storage
International Consulting Group
International Friendship Assoc

Inter-Tour Inc.
ITAV Multimedia Group LLC
Jamal Salter
Jersey City Economic
John Phinney
Kan Vision Inc.
Klasko Immigration Law Partners
Kramer Levin Naftalis & Frankel LLP
Liberty National
Liberty Science Center
Lily Yip Table Tennis Center
LinkedIn Corporation
LYTTC, Inc.
Marcum LLP
Margaret Jackson LLC
Margaritaville Entreprises LLC
Mark L. Vice Jr.
Metlife SBC
National Employee Assistance
NYS Assessment Receivables
NYS Unemployment Insurance
Ohio Bureau of Workers' Compens
Oracle America, Inc
PAS Peru SAC
Pedro Miguel Lorenti
Peerless Consulting Group, LLC
Pellerano & Herrera, Inc.
Perkaroma Coffee Service Inc
Phillip Gesue
Proptex LLC
Proshred Security
Purchase Power
Quench USA, Inc
Quill Corporation
Rosemary T McFadden
R S MEANS COMPANY LLC
SeeFilm LLC
SH Technical Services, Inc.
Six Flags Great Adventure LLC
Smith & Downey, P.A
State of New Jersey
Stericycle, Inc
Strategic Capital (Beijing) Consulting Co., Ltd.
Sweet Booths
The Brattle Group, Inc.

The Furniture XChange
The Houston Chapter of China
The Union League Club
Thomas B. Crane
Total Fire Protection
USI Insurance Services
Verizon Wireless
Visory, Inc.
WA Golf Company, LLC
WageWorks
WEX Bank
White & Case LLP
Winston Zhou

United States Trustee and Bankruptcy Judges For District Of New Jersey (and Key Staff Members)

Andre M. Espinosa
Andrea D. Bergman
Andrew B. Altenburg, Jr.
Ann Marie Donio
Brian Martinotti
Cathy L. Waldor
Christine M. Gravelle
Christine P. O'Hearn
Claire C. Cecchi
Edward S. Kiel
Elizabeth A. Pascal
Esther Salas
Evelyn Padin
Georgette Castner
J. Brendan Day
Jamel K. Semper
James B. Clark, III
Jeanne A. Naughton
Jerrold N. Poslusny, Jr.
Jessica S. Allen
John K. Sherwood
Jose R. Almonte
Joseph H. Rodriguez
Julien X. Neals
Justin T. Quinn
Karen M. Williams
Katharine S. Hayden
Leda Dunn Wettre

Madeline Cox Arleo
Mark E. Hall
Matthew J. Skahill
Melissa E. Rhoads
Michael B. Kaplan
Michael A. Hammer
Michael A. Shipp
Michael E. Farbiarz
Renee Marie Bumb
Robert Kirsch
Rosemary Gambardella
Rukhsanah L. Singh
Sharon A. King
Stacey D. Adams
Stacey L. Meisel
Stanley R. Chesler
Susan D. Wigenton
Tonianne J. Bongiovanni
Vincent F. Papalia
William J. Martini
Zahid N. Quraishi

Schedule 2
BDO Schedule of Relationships with Parties-in-Interest

Bank

HSBC Bank USA, N.A.

Counterparties to Contracts & Leases

Adobe
Fidelity Investment
LRN Corporation
Paychex, Inc.
Thomson Reuters
United Airlines, Inc.

Debtor and Non-Debtor Affiliate

CCA Construction Inc.
China State Construction Engineering Corp. Ltd.
Strategic Capital, LLC

Insurers

Aetna
AIG
Chubb
Starr Indemnity and Liability Co
Travelers

Professionals

Carlton Fields, P.A.
Greenberg Traurig LLP
Pillsbury Winthrop Shaw Pittman LLP
Squire Patton Boggs (US) LLP

Surety Bond

American International Companies
Euler Hermes North America Insurance Company

Vendors

4Imprint
ADP
Bank of Communications
Boys & Girls Clubs
The Brattle Group, Inc.
CDW Direct
Counsel Press
Deheng Chen, LLC
FASTSIGNS S.I.
FedEx
LinkedIn Corporation
Marcum LLP

Margaritaville Enterprises LLC
Metlife SBC
USI Insurance Services
WEX Bank