

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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

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Local Counsel for the Official Committee of

Unsecured Creditors

In re:

POWIN, LLC., *et al.*,¹

Debtors.

Chapter 11

Case No: 25-16137 (MBK)

(Jointly Administered)

Objection Deadline: October 2, 2025

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are: (i) Powin Project LLC [1583]; (ii) Powin, LLC [0504]; (iii) PEOS Holdings, LLC [5476]; (iv) Powin China Holdings 1, LLC [1422]; (v) Powin China Holdings 2, LLC [9713]; (vi) Charger Holdings, LLC [5241]; (vii) Powin Energy Ontario Storage, LLC [8348]; (viii) Powin Energy Operating Holdings, LLC [2495]; and (ix) Powin Energy Operating, LLC [6487]. The Debtors' mailing address is 20550 SW 115th Avenue Tualatin, OR 97062.



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**SECOND MONTHLY FEE STATEMENT OF ALVAREZ & MARSAL NORTH AMERICA, LLC, FOR PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM AUGUST 1, 2025 THROUGH AUGUST 31, 2025**

Alvarez & Marsal North America, LLC (“A&M”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above-captioned jointly administered chapter 11 cases of Powin, LLC., *et al.* (the “Debtors”), hereby submits its second monthly fee statement (the “Statement”) pursuant to sections 330 and 331 of Title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, D.N.J. LBR 2016-1, and the *Administrative Fee Order Establishing Procedures for Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of This Court* entered on July 25, 2025 [Dkt. No. 519] (the “Administrative Fee Order”). Pursuant to the Administrative Fee Order, responses to this Statement, if any, are due by **October 2, 2025.**

Dated: September 18, 2025

ALVAREZ & MARSAL NORTH AMERICA, LLC

By: /s/ Richard Newman
Richard Newman
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*Financial Advisor to the Official Committee of
Unsecured Creditors*

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

FEE STATEMENT COVER SHEET

Debtor: Powin, LLC., <i>et al.</i> ¹	Applicant: Alvarez & Marsal North America, LLC (“A&M”)
Case No: 25-16137 (MBK)	Client: Official Committee of Unsecured Creditors
Chapter: 11	Case Filed: June 9, 2025, June 10, 2025, and June 22, 2025

**SECTION I
FEE SUMMARY**

Summary of the Amounts Requested for the Period from
August 1, 2025 through August 31, 2025 (the “Fee Period”)

Fee Total:	\$847,050.50
Less: 20% Holdback	(169,410.10)
Plus: 100% Expenses	45.89
Total Sought at this Time	<u>\$677,686.29</u>

Summary of Amounts Requested for Previous Periods

	<u>FEES</u>	<u>EXPENSES</u>
Total Previous Fees Requested:	\$669,902.50	\$13.11
Total Fees Allowed To Date:	\$535,922.00	\$13.11
Total Retainer (If Applicable):	N/A	N/A
Total Holdback:	\$133,980.50	\$0.00
Total Received By Applicant:	\$535,922.00	\$13.11

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: (i) Powin Project LLC [1583]; (ii) Powin, LLC [0504]; (iii) PEOS Holdings, LLC [5476]; (iv) Powin China Holdings 1, LLC [1422]; (v) Powin China Holdings 2, LLC [9713]; (vi) Charger Holdings, LLC [5241]; (vii) Powin Energy Ontario Storage, LLC [8348]; (viii) Powin Energy Operating Holdings, LLC [2495]; and (ix) Powin Energy Operating, LLC [6487]. The Debtors’ mailing address is 20550 SW 115th Avenue Tualatin, OR 97062.

SECTION I (CONTINUED)
FEE SUMMARY

Professional	Position	Billing Rate	Hours	Fees
Newman, Rich	Managing Director	\$ 1,375	58.4	\$ 80,300.00
Gonzalez, Andrea	Managing Director	1,250	59.1	73,875.00
Negangard, Kevin	Managing Director	1,195	30.9	36,925.50
Hamdan, Hassan	Managing Director	1,050	3.1	3,255.00
Waschitz, Seth	Senior Director	1,050	120.6	126,630.00
Baker, Kevin	Senior Director	1,000	41.8	41,800.00
Ragan, Conrad	Director	900	138.9	125,010.00
Quatinetz, Hilary	Director	835	43.5	36,322.50
Guo, Zhangbo	Manager	725	16.1	11,672.50
Sinclair, Gibbons	Senior Associate	775	9.0	6,975.00
Pickering, Slade	Senior Associate	640	23.6	15,104.00
Champion, Leigh	Senior Associate	640	11.5	7,360.00
Patel, Jugal	Senior Associate	640	26.0	16,640.00
Nagle, Tyler	Senior Associate	640	2.1	1,344.00
Desai, Bijal	Associate	650	137.6	89,440.00
Gomerez, Ana	Associate	585	28.7	16,789.50
Luna, Manuel	Analyst	575	125.3	72,047.50
Crump, Skye	Analyst	550	154.2	84,810.00
Grussing, Bernice	Operations Manager	375	2.0	750.00
Total			1,032.4	\$ 847,050.50

SECTION II
SUMMARY OF SERVICES

Project Category	Hours	Fees
Asset Sales	10.4	\$ 11,250.00
Case Administration	2.1	2,517.50
Cash Budget	12.9	13,462.50
Claims / Liabilities Subject to Compromise	32.3	30,287.50
Contracts	16.8	15,800.00
Court Attendance / Participation	1.6	1,680.00
Employee Matters	11.3	12,295.00
Fee Application	26.3	17,772.50
Financial & Operational Matters	40.6	40,920.00
Firm Retention	3.1	2,372.50
General Correspondence with Debtor & Debtors' Professionals	0.3	375.00
General Correspondence with UCC & UCC Counsel	21.7	26,074.50
Insurance Matters	2.7	3,312.50
Miscellaneous Motions	2.3	2,522.50
Plan of Reorganization / Disclosure Statement	2.9	3,775.00
Potential Avoidance Actions / Litigation Matters	833.4	651,218.50
SOFAs & SOALs	9.7	8,892.50
Tax Matters	2.0	2,522.50
Total	1,032.4	\$ 847,050.50

SECTION III
SUMMARY OF DISBURSEMENTS

Expense Type	Amount
Miscellaneous	\$ 45.89
Total	\$ 45.89

<p style="text-align: center;">SECTION IV CASE HISTORY</p>

- (1) Date cases filed: June 9, 2025, June 10, 2025, and June 22, 2025
- (2) Chapter under which cases commenced: Chapter 11
- (3) Date of Retention: July 1, 2025
- (4) Summarize in brief the benefits to the estate and attach supplements as needed:
 - (a) A&M analyzed the Debtors' cash flow budgets, weekly budget-to-actual cash budget variance reports and wind-down budget to understand the Debtors' cash position at emergence
 - (b) A&M updated its draft waterfall analysis to assess potential recoveries for unsecured creditors under certain scenarios and prepared a presentation for the Committee
 - (c) A&M monitored the Debtors' sale process and reviewed issues related to potential inventory transactions
 - (d) A&M analyzed the Debtors' initial WARN claims analysis and related documents
 - (e) A&M implemented a process to preserve and extract the Company's electronic books and records, including a review of relevant custodians and coordinated with the Debtors to conduct this process as it relates to the investigation
 - (f) A&M conducted a comprehensive review of documents posted to the Relativity platform, this process included the review of management correspondence / presentations, internal financial models, board materials, and other corporate records with a focus on identifying documents relevant to the Committee's investigation of corporate governance / accounting practices, and the Debtors' decision-making processes leading up to the bankruptcy filing, among others
 - (g) A&M continued to analyze the Debtors' historical financial records to assess, among other matters: i) material historical transactions, ii) key financial trends, and iii) prior audit and accounting issues, and iv) transactions related to prepetition debt
 - (h) A&M prepared an initial investigation presentation for the Committee
 - (i) A&M analyzed documents posted to the Debtors' virtual data room, and maintained a due diligence request list to monitor documents requested and received
 - (j) A&M regularly participated in calls with the Committee, Committee counsel, and the Debtors' professionals
 - (k) To the extent not addressed by the foregoing descriptions, A&M performed other services on behalf of the Committee that were necessary and appropriate during these chapter 11 cases

In support of this Statement, the following exhibits are annexed hereto:

Exhibit A – Retention Order

Exhibit B – A&M's itemized daily time records

Exhibit C – A&M's itemized daily expense records

I certify under penalty of perjury that the foregoing is true and correct.

Dated: September 18, 2025

/s/ Richard Newman
Richard Newman

EXHIBIT A
ALVAREZ & MARSAL NORTH AMERICA, LLC
REVISED RETENTION ORDER

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

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

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Creditors*



Order Filed on August 18, 2025
by Clerk
U.S. Bankruptcy Court
District of New Jersey

In re:

Powin, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 25-16137 (MBK)

(Jointly Administered)

**REVISED ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC AS
FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF THE DEBTORS, POWIN, LLC, ET AL., EFFECTIVE JULY 1, 2025**

The relief set forth on the following pages 2 (two) through 6 (six) is hereby **ORDERED**.

DATED: August 18, 2025


Honorable Michael B. Kaplan
United States Bankruptcy Judge

Debtors: POWIN LLC, et al.

Case No.: 25-16137 (MBK)

Caption of Order: REVISED ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE DEBTORS, POWIN, LLC, ET AL., EFFECTIVE JULY 1, 2025

Upon the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) appointed in the Chapter 11 Cases of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for entry of an order pursuant to sections 328, and 1103 of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the employment and retention of Alvarez & Marsal North America, LLC (together with employees of its affiliates (all of which are wholly-owned by its parent company and employees), its wholly owned subsidiaries, and independent contractors (collectively, “A&M”), as financial advisor to the Committee, effective as of July 1, 2025; and upon the Newman Declaration; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that A&M does not represent any adverse interest in connection with these cases; and it appearing that there is due cause; it is hereby

ORDERED that:

1. The Application is approved as set forth herein.
2. In accordance with Bankruptcy Code sections 328 and 1103, the Committee shall employ and retain A&M effective as of July 1, 2025, as its financial advisor on the terms set forth in the Application, without the need for any further action on the part of A&M or the Committee to document such retention.
3. The terms of A&M’s engagement, as set forth in the Application, including, without limitation, the compensation provisions and the indemnification provisions, are reasonable terms

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Application.

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Debtors: POWIN LLC, et al.

Case No.: 25-16137 (MBK)

Caption of Order: REVISED ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE DEBTORS, POWIN, LLC, ET AL., EFFECTIVE JULY 1, 2025

and conditions of employment and are hereby approved. However, any of the Debtors' obligations to indemnify A&M pursuant to the indemnification provisions included in the Application are subject to the following:

(a) A&M shall not be entitled indemnification, contribution, or reimbursement, unless such services and the indemnification, contribution, or reimbursement therefore are approved by the Court.

(b) in no event shall A&M be indemnified for any claim or expense to the extent that either (i) a court determines by final order (which final order is no longer subject to appeal) that such claim arose out of A&M's own bad faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct; (ii) is for a contractual dispute in which it is alleged by the Debtors that A&M breached its obligations pursuant to the engagement, unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to *In re United Artists Theater Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) the claim is settled prior to a judicial determination as to the exclusions in sub-clauses (i) and (ii) above, but is determined by this Court, after notice and a hearing pursuant to subparagraph (c) below to be a claim or expense for which A&M is not entitled to receive indemnity under the terms of the Application and this Order.

(c) If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal); or (ii) the entry of an order closing these Chapter 11 Cases, A&M believes that they are entitled to payment of any amounts by the Debtors on account of

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Debtors: POWIN LLC, et al.

Case No.: 25-16137 (MBK)

Caption of Order: REVISED ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE DEBTORS, POWIN, LLC, ET AL., EFFECTIVE JULY 1, 2025

indemnification, contribution and/or reimbursement obligations under the Application (as modified by this Order), including, without limitation, the advancement of defense costs, A&M must file an application with the Court, and the Debtors may not pay any such amounts to A&M before the entry of an order by the Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any requests for fees and expenses by A&M for indemnification, contribution and/or reimbursement, and is not a provision limiting the duration of the Debtors' obligation to indemnify, or make contributions or reimbursements to, A&M. All parties in interest shall retain the right to object to any demand by A&M for indemnification, contribution and/or reimbursement.

(d) In the event that, during the pendency of these chapter 11 cases, A&M requests reimbursement from the Debtors for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be billed in one-tenth hour increments and shall be included in A&M's fee applications, both interim and final, and such invoices and time records shall be in compliance with Local Rules, the U.S. Trustee Guidelines, and the standards of section 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under sections 327 and 1103 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, A&M shall not seek reimbursement of any fees incurred defending any of A&M's fee applications in these cases.

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Debtors: POWIN LLC, et al.

Case No.: 25-16137 (MBK)

Caption of Order: REVISED ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE DEBTORS, POWIN, LLC, ET AL., EFFECTIVE JULY 1, 2025

4. A&M shall file applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in Bankruptcy Code sections 330 and 331, such Bankruptcy Rules as may then be applicable, the Local Bankruptcy Rules, the Guidelines, and the Court's Interim Compensation Order and any amendments or modifications thereto A&M will also provide any and all fees and expenses included in monthly fee statements, interim fee applications, and final fee applications in "LEDES", or similar agreed upon Excel format, to the United States Trustee.

5. At least ten (10) days before implementing any increases from the rates listed in its Engagement Letter and Application for its professionals in these cases, A&M shall provide written notice of any rate increases to the Committee, the United States Trustee, and the Debtors, and will file a Supplemental Declaration with the Court. The United States Trustee, retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code. Any material change to the scope of services being provided by A&M, as outlined in the Application, shall require further Court approval.

6. The Committee will coordinate with A&M and its other retained professionals to minimize unnecessary duplication of the services provided by any of its retained professionals.

7. To the extent that there may be any inconsistency between the terms of the Application and this Order, the terms of this Order shall govern.

8. The Committee and A&M are authorized to take all actions it deems necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

Debtors: POWIN LLC, et al.

Case No.: 25-16137 (MBK)

Caption of Order: REVISED ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE DEBTORS, POWIN, LLC, ET AL., EFFECTIVE JULY 1, 2025

9. This Order shall be immediately effective and enforceable upon its entry.

10. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Bankruptcy Rules and the Local Bankruptcy Rules are satisfied by the Application.

11. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order or A&M's services for the Committee.

EXHIBIT B
ITEMIZED DAILY TIME RECORDS
FOR THE FEE PERIOD

Exhibit B

***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Asset Sales			
Luna, Manuel	8/1/2025	0.4	Analyze docket re: notice of successful auction winner
Waschitz, Seth	8/1/2025	0.8	Review notice of winning bidders
Waschitz, Seth	8/4/2025	0.6	Review limited objections to sale order
Newman, Rich	8/6/2025	0.5	Research inventory that is potentially not part of FlexGen bid
Newman, Rich	8/6/2025	0.4	Review revised EKS sale order and supporting documents
Waschitz, Seth	8/6/2025	0.3	Review revised EKS sale order redline
Newman, Rich	8/6/2025	0.6	Review revised FlexGen sale order and supporting documents
Waschitz, Seth	8/6/2025	0.4	Review revised FlexGen sale order redline
Waschitz, Seth	8/6/2025	0.3	Correspond with A&M team re: inventory analysis related to sale
Waschitz, Seth	8/6/2025	0.9	Prepare inventory analysis related to sale
Newman, Rich	8/9/2025	0.2	Correspond with UCC counsel re: sale close
Newman, Rich	8/9/2025	0.1	Correspond with Huron re: sale close
Newman, Rich	8/9/2025	0.2	Review asset purchase agreement for FlexGen issue
Waschitz, Seth	8/10/2025	0.3	Correspond with A&M team re: inventory sale issue
Newman, Rich	8/10/2025	0.1	Correspond with UCC counsel and Huron re: inventory
Newman, Rich	8/10/2025	0.1	Correspond with UCC counsel re: inventory sale
Waschitz, Seth	8/10/2025	0.2	Correspond with Debtors re: inventory sale issue
Newman, Rich	8/10/2025	0.2	Correspond with A&M team re: inventory sale issues
Waschitz, Seth	8/10/2025	0.3	Correspond with UCC counsel re: inventory sale issue
Newman, Rich	8/10/2025	0.3	Research inventory issue re: FlexGen
Desai, Bijal	8/10/2025	1.4	Analyze inventory balances related to sale
Newman, Rich	8/11/2025	0.1	Speak to UCC counsel re: inventory issues related to sale
Newman, Rich	8/11/2025	0.1	Speak to Uzzi team re: inventory issues related to sale
Waschitz, Seth	8/12/2025	0.2	Review revised notice of potential assumed contracts
Waschitz, Seth	8/14/2025	0.3	Correspond with UCC counsel re: asset purchase agreement update
Gonzalez, Andrea	8/16/2025	0.2	Participate on call with A&M team (Newman, Gonzalez) re: sale update

Exhibit B

***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Newman, Rich	8/16/2025	0.2	Participate on call with A&M team (Newman, Gonzalez) re: sale update
Newman, Rich	8/18/2025	0.1	Review emails re: inventory issue related to sale
Waschitz, Seth	8/19/2025	0.3	Review Huron sale fee calculation
Waschitz, Seth	8/20/2025	0.3	Review asset purchase agreement re: data preservation provisions
Subtotal		10.4	

Case Administration			
Newman, Rich	8/1/2025	0.2	Discuss open case issues with A&M team (Newman, Waschitz)
Waschitz, Seth	8/1/2025	0.2	Discuss open case issues with A&M team (Newman, Waschitz)
Waschitz, Seth	8/1/2025	0.4	Correspond with A&M team re: workplan
Waschitz, Seth	8/4/2025	0.3	Participate on call with A&M team (Newman, Waschitz) re: workplan
Newman, Rich	8/4/2025	0.2	Participate on call with A&M team (Newman, Waschitz) re: workplan
Gonzalez, Andrea	8/5/2025	0.1	Correspond with UCC counsel re: common interest agreement
Waschitz, Seth	8/14/2025	0.2	Discuss workplan with A&M team (Newman, Waschitz)
Newman, Rich	8/14/2025	0.2	Discuss workplan with A&M team (Newman, Waschitz)
Newman, Rich	8/14/2025	0.1	Coordinate open workstreams with A&M team
Newman, Rich	8/15/2025	0.2	Coordinate workstreams with A&M team
Subtotal		2.1	

Cash Budget			
Waschitz, Seth	8/1/2025	0.2	Participate on call with Debtors re: updated cash budget
Waschitz, Seth	8/1/2025	0.2	Develop UCC fee estimate for wind-down budget
Waschitz, Seth	8/4/2025	0.2	Correspond with Debtors re: cash budget variance report
Waschitz, Seth	8/4/2025	0.3	Review cash budget variance report
Waschitz, Seth	8/4/2025	0.4	Prepare UCC professional fee forecast analysis
Newman, Rich	8/4/2025	0.2	Review potential UCC budget estimates
Newman, Rich	8/5/2025	0.2	Analyze cash budget variance report
Waschitz, Seth	8/5/2025	0.2	Prepare weekly professional fee estimate
Newman, Rich	8/5/2025	0.1	Correspond with A&M team re: professional fee reserve

Exhibit B

***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Newman, Rich	8/7/2025	0.1	Review weekly professional fee estimate
Waschitz, Seth	8/11/2025	0.2	Participate on call with A&M team (Newman, Waschitz) re: wind-down budget
Newman, Rich	8/11/2025	0.1	Participate on call with A&M team (Newman, Waschitz) re: wind-down budget
Waschitz, Seth	8/11/2025	0.2	Correspond with Debtors re: cash budget variance report
Desai, Bijal	8/11/2025	0.4	Prepare weekly professional fee estimate
Waschitz, Seth	8/11/2025	0.3	Review cash budget variance report
Newman, Rich	8/11/2025	0.2	Review cash budget variance report
Waschitz, Seth	8/11/2025	0.5	Review wind-down budget
Newman, Rich	8/11/2025	0.3	Review wind-down budget
Waschitz, Seth	8/12/2025	0.6	Participate on call with Debtors, UCC counsel, and A&M team (Newman, Waschitz, Desai) to discuss wind-down budget / key assumptions
Desai, Bijal	8/12/2025	0.6	Participate on call with Debtors, UCC counsel, and A&M team (Newman, Waschitz, Desai) to discuss wind-down budget / key assumptions
Newman, Rich	8/12/2025	0.6	Participate on call with Debtors, UCC counsel, and A&M team (Newman, Waschitz, Desai) to discuss wind-down budget / key assumptions
Desai, Bijal	8/12/2025	0.8	Analyze wind-down budget
Desai, Bijal	8/12/2025	0.6	Prepare initial question list re: wind-down budget
Waschitz, Seth	8/12/2025	0.6	Prepare questions re: wind-down budget
Gonzalez, Andrea	8/12/2025	0.2	Review estimated professional fees
Newman, Rich	8/12/2025	0.2	Review questions to wind-down budget
Waschitz, Seth	8/12/2025	0.3	Correspond with UCC counsel re: professional fee estimate
Newman, Rich	8/12/2025	0.1	Correspond with A&M team re: professional fee forecast
Newman, Rich	8/12/2025	0.4	Prepare for cash budget call with Debtors' advisors
Waschitz, Seth	8/13/2025	0.3	Correspond with A&M FTS team re: professional fee estimate
Waschitz, Seth	8/14/2025	0.2	Correspond with Debtors re: professional fee estimate
Waschitz, Seth	8/14/2025	0.1	Review professional fee escrow summary
Newman, Rich	8/14/2025	0.2	Review and comment on professional fee estimate
Newman, Rich	8/15/2025	0.1	Review closing day reserves in cash budget
Desai, Bijal	8/18/2025	0.5	Prepare weekly professional fee estimate
Waschitz, Seth	8/18/2025	0.3	Review cash budget variance report

Exhibit B

***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Newman, Rich	8/18/2025	0.2	Review budget-to-actual cash budget variances
Newman, Rich	8/19/2025	0.1	Review weekly professional fee estimate
Desai, Bijal	8/25/2025	0.3	Prepare weekly professional fee estimate
Gonzalez, Andrea	8/26/2025	0.1	Prepare weekly professional fee estimate
Newman, Rich	8/26/2025	0.1	Review professional fee forecast
Waschitz, Seth	8/29/2025	0.3	Correspond with A&M team re: liquidity update
Waschitz, Seth	8/29/2025	0.3	Correspond with Debtors re: liquidity update
Newman, Rich	8/29/2025	0.1	Correspond with A&M team re: cash sources and uses
Waschitz, Seth	8/29/2025	0.2	Participate on call with Debtors re: liquidity
Newman, Rich	8/29/2025	0.1	Review daily cash balance
Newman, Rich	8/29/2025	0.1	Review liquidity update
Subtotal		12.9	

Claims / Liabilities Subject to Compromise			
Waschitz, Seth	8/1/2025	0.8	Participate on internal call (Waschitz, Sinclair, Desai) to discuss waterfall analysis inputs / key assumptions
Desai, Bijal	8/1/2025	0.8	Participate on internal call (Waschitz, Sinclair, Desai) to discuss waterfall analysis inputs / key assumptions
Sinclair, Gibbons	8/1/2025	0.8	Participate on internal call (Waschitz, Sinclair, Desai) to discuss waterfall analysis inputs / key assumptions
Newman, Rich	8/1/2025	0.1	Coordinate waterfall analysis with A&M team
Desai, Bijal	8/1/2025	1.1	Analyze draft waterfall analysis re: key assumptions
Desai, Bijal	8/1/2025	0.6	Evaluate waterfall analysis mechanics
Waschitz, Seth	8/1/2025	0.8	Review and edit waterfall analysis report for UCC
Sinclair, Gibbons	8/1/2025	0.9	Develop commentary for waterfall analysis assumptions
Sinclair, Gibbons	8/1/2025	1.8	Develop scenarios for waterfall analysis
Sinclair, Gibbons	8/1/2025	1.6	Develop sources of value for waterfall analysis
Sinclair, Gibbons	8/1/2025	1.6	Update waterfall analysis re: key assumptions
Newman, Rich	8/2/2025	0.2	Correspond with A&M team re: waterfall analysis
Newman, Rich	8/2/2025	0.6	Review waterfall analysis report
Newman, Rich	8/2/2025	0.6	Review and edit waterfall analysis report for UCC

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Professional	Date	Hours	Time Description
Newman, Rich	8/2/2025	0.4	Review waterfall analysis mechanics
Desai, Bijal	8/2/2025	0.2	Correspond with A&M team re: waterfall analysis assumptions
Waschitz, Seth	8/2/2025	0.7	Review and edit waterfall analysis report for UCC
Desai, Bijal	8/2/2025	0.5	Review changes to draft waterfall analysis report for UCC
Desai, Bijal	8/2/2025	1.2	Update draft waterfall analysis report for UCC re: scenario adjustments
Sinclair, Gibbons	8/2/2025	1.9	Revise waterfall analysis for additional assumptions
Newman, Rich	8/3/2025	0.2	Review waterfall analysis prior to sending to UCC counsel
Newman, Rich	8/3/2025	0.1	Draft email to UCC counsel with waterfall analysis
Waschitz, Seth	8/3/2025	0.6	Review and edit waterfall analysis report for UCC
Newman, Rich	8/6/2025	0.4	Review filed 503(B)(9) claims
Newman, Rich	8/6/2025	0.5	Review potential priority / administrative claims for waterfall analysis
Newman, Rich	8/6/2025	0.2	Review potential secured claims for waterfall analysis
Waschitz, Seth	8/12/2025	0.3	Participate in working session with A&M team (Waschitz, Desai) re: waterfall analysis report for UCC
Desai, Bijal	8/12/2025	0.3	Participate in working session with A&M team (Waschitz, Desai) re: waterfall analysis report for UCC
Newman, Rich	8/12/2025	0.7	Outline changes to waterfall analysis
Desai, Bijal	8/12/2025	1.7	Update waterfall analysis re: wind-down budget inputs
Desai, Bijal	8/13/2025	0.5	Participate in internal working session (Newman, Waschitz, Desai) to discuss draft waterfall analysis
Newman, Rich	8/13/2025	0.5	Participate in internal working session (Newman, Waschitz, Desai) to discuss draft waterfall analysis
Waschitz, Seth	8/13/2025	0.5	Participate in internal working session (Newman, Waschitz, Desai) to discuss draft waterfall analysis
Desai, Bijal	8/13/2025	0.8	Participate in internal working session (Waschitz, Desai) re: updated waterfall analysis
Waschitz, Seth	8/13/2025	0.8	Participate in internal working session (Waschitz, Desai) re: updated waterfall analysis
Newman, Rich	8/13/2025	0.4	Review and edit waterfall analysis report for UCC
Waschitz, Seth	8/13/2025	0.7	Review and edit updated waterfall analysis report for UCC
Desai, Bijal	8/13/2025	1.2	Review draft waterfall analysis report for UCC
Desai, Bijal	8/13/2025	1.1	Update waterfall analysis re: scenario adjustments
Gonzalez, Andrea	8/14/2025	0.1	Correspond with A&M team re: KKR revolver funding / payments
Gonzalez, Andrea	8/14/2025	0.1	Review Debtors' repayment of KKR revolver

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Professional	Date	Hours	Time Description
Newman, Rich	8/14/2025	0.1	Correspond with creditor re: waterfall analysis
Newman, Rich	8/14/2025	0.7	Review tax POCs filed
Newman, Rich	8/15/2025	0.7	Bridge changes from previous waterfall analysis to current
Newman, Rich	8/18/2025	0.4	Prepare summary of waterfall analysis changes for UCC
Newman, Rich	8/25/2025	0.6	Outline additional sources of recovery for waterfall analysis
Newman, Rich	8/26/2025	0.4	Review additional potential administrative claims
Newman, Rich	8/27/2025	0.2	Review secured claimant's lien motion
Newman, Rich	8/28/2025	0.3	Review creditors' motion alleging secured position
Subtotal		32.3	
Contracts			
Gonzalez, Andrea	8/3/2025	0.2	Review summary of KKR agreements
Waschitz, Seth	8/5/2025	1.8	Analyze CIMC master service agreement
Desai, Bijal	8/5/2025	0.7	Analyze data room contents re: CIMC joint venture agreement
Waschitz, Seth	8/5/2025	0.2	Correspond with A&M team re: CIMC joint venture agreement
Waschitz, Seth	8/5/2025	0.3	Direct A&M team member to prepare summary of re: CIMC master service agreement
Desai, Bijal	8/5/2025	0.8	Review CIMC joint venture agreement re: payment obligations to Powin
Desai, Bijal	8/5/2025	0.6	Review CIMC master supply agreement re: payment obligations to Powin
Newman, Rich	8/5/2025	0.5	Review CIMC joint venture documents
Newman, Rich	8/6/2025	1.2	Review CIMC joint venture agreements / associated payments
Desai, Bijal	8/6/2025	1.9	Prepare summary of CIMC joint venture agreement
Waschitz, Seth	8/6/2025	1.8	Review CIMC joint venture agreement
Waschitz, Seth	8/6/2025	0.3	Review summary of CIMC joint venture agreement
Newman, Rich	8/6/2025	0.2	Review summary of CIMC joint venture documents
Ragan, Conrad	8/7/2025	2.2	Complete analysis / summary of CIMC joint venture agreement and master service agreement
Ragan, Conrad	8/7/2025	2.3	Review and comment on CIMC joint venture agreement
Ragan, Conrad	8/7/2025	1.7	Review and comment on CIMC joint venture master service agreement

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Professional	Date	Hours	Time Description
Newman, Rich	8/12/2025	0.1	Review contract assumption list
Subtotal		16.8	
Court Attendance / Participation			
Waschitz, Seth	8/6/2025	1.6	Attend sale hearing (telephonically)
Subtotal		1.6	
Employee Matters			
Desai, Bijal	8/1/2025	0.2	Update diligence request list: WARN claims
Waschitz, Seth	8/3/2025	0.2	Correspond with A&M team re: WARN claims
Waschitz, Seth	8/4/2025	0.2	Correspond with UCC professionals re: KEIP / KERP
Newman, Rich	8/4/2025	0.4	Correspond with A&M team re: WARN claims
Newman, Rich	8/4/2025	0.9	Research potential WARN claims
Waschitz, Seth	8/4/2025	0.3	Participate on call with Debtors re: WARN claims
Newman, Rich	8/10/2025	0.2	Review WARN claims
Waschitz, Seth	8/10/2025	0.3	Review WARN claims analysis
Newman, Rich	8/11/2025	0.5	Research potential WARN claims
Waschitz, Seth	8/13/2025	0.3	Review employee offer summary
Newman, Rich	8/13/2025	0.3	Review employee offer summary
Desai, Bijal	8/13/2025	1.6	Prepare summary of employee contract offers
Desai, Bijal	8/14/2025	1.1	Update summary of employee contract offers
Waschitz, Seth	8/15/2025	0.2	Review WARN claims notice
Newman, Rich	8/15/2025	0.2	Correspond with UCC counsel re: WARN claims
Newman, Rich	8/18/2025	0.3	Analyze Debtors' WARN claims analysis prior to UCC call
Newman, Rich	8/26/2025	0.1	Coordinate WARN claims workstream with A&M team
Newman, Rich	8/26/2025	1.9	Research potential defenses to WARN claims
Newman, Rich	8/27/2025	0.9	Participate on call with UCC counsel and A&M team (Newman, Desai) re: WARN claims
Desai, Bijal	8/27/2025	0.9	Participate on call with UCC counsel and A&M team (Newman, Desai) re: WARN claims

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Professional	Date	Hours	Time Description
Newman, Rich	8/27/2025	0.3	Correspond with UCC counsel re: WARN documents
Subtotal		11.3	
Fee Application			
Luna, Manuel	8/5/2025	2.8	Prepare July fee statement
Luna, Manuel	8/6/2025	2.9	Update July fee statement
Luna, Manuel	8/7/2025	2.3	Update July fee statement
Luna, Manuel	8/11/2025	2.9	Update July fee statement
Luna, Manuel	8/12/2025	2.8	Update July fee statement
Waschitz, Seth	8/15/2025	2.1	Review and edit July fee statement
Luna, Manuel	8/15/2025	1.9	Update July fee statement
Waschitz, Seth	8/18/2025	2.3	Review and edit July fee statement
Luna, Manuel	8/20/2025	2.7	Update July fee statement
Newman, Rich	8/21/2025	1.0	Review and comment on July fee statement
Luna, Manuel	8/21/2025	1.4	Update July fee statement
Grussing, Bernice	8/22/2025	1.2	Process July monthly fee statement
Subtotal		26.3	
Financial & Operational Matters			
Waschitz, Seth	8/1/2025	0.3	Correspond with Debtors re: diligence requests
Newman, Rich	8/2/2025	0.2	Review file of costs from UCC counsel
Gonzalez, Andrea	8/3/2025	1.1	Review summary of board of director minutes
Newman, Rich	8/4/2025	0.2	Prepare notes for UCC call
Gonzalez, Andrea	8/4/2025	0.1	Review Q1 / 2025 board presentation
Waschitz, Seth	8/5/2025	0.3	Correspond with Debtors re: diligence requests
Newman, Rich	8/5/2025	0.1	Correspond with UCC counsel re: loan payoff
Luna, Manuel	8/5/2025	2.6	Prepare list of Directors and Officers from board of director meeting minutes
Waschitz, Seth	8/5/2025	0.5	Review cash flow analysis with A&M team member
Newman, Rich	8/5/2025	0.4	Review historical secured lender flow of funds

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Professional	Date	Hours	Time Description
Newman, Rich	8/5/2025	0.5	Review trial balances for affiliate assets
Desai, Bijal	8/5/2025	0.4	Update diligence request list re: incremental ad-hoc requests
Waschitz, Seth	8/7/2025	0.4	Correspond with A&M team re: diligence requests
Waschitz, Seth	8/7/2025	0.2	Correspond with Debtors re: diligence requests
Newman, Rich	8/7/2025	0.1	Correspond with A&M team re: historical revolver flows
Desai, Bijal	8/7/2025	0.2	Participate on call with Debtors re: Leeward Energy accounts receivables
Desai, Bijal	8/7/2025	0.1	Review data room contents re: chart of accounts
Desai, Bijal	8/8/2025	1.1	Analyze CATL invoices / amounts outstanding
Luna, Manuel	8/8/2025	1.9	Analyze data room contents re: 2024 financial model
Luna, Manuel	8/8/2025	2.7	Analyze data room contents re: employee compensation letters
Desai, Bijal	8/8/2025	0.5	Analyze data room contents re: second incremental data room production
Desai, Bijal	8/8/2025	0.8	Analyze March 2025 accounts payable register
Gonzalez, Andrea	8/8/2025	0.1	Correspond with A&M team re: August 8 document production
Waschitz, Seth	8/8/2025	0.2	Correspond with A&M team re: March AR / AP registers
Desai, Bijal	8/8/2025	0.2	Correspond with UCC counsel re: incremental data room production
Newman, Rich	8/8/2025	0.9	Analyze documents received from Dentons
Waschitz, Seth	8/8/2025	0.3	Review AR / AP aging as of March 2025
Gonzalez, Andrea	8/8/2025	0.2	Review August 8 document production
Waschitz, Seth	8/8/2025	0.3	Review March AR / AP aging data
Waschitz, Seth	8/8/2025	0.2	Review past due payment tracker
Desai, Bijal	8/8/2025	1.4	Update diligence request list re: incremental data room production
Ragan, Conrad	8/8/2025	1.6	Review business plans / projections from new production
Newman, Rich	8/9/2025	0.6	Review historical cash register
Newman, Rich	8/11/2025	0.1	Respond to data retention emails
Newman, Rich	8/11/2025	0.4	Review UCC presentation
Newman, Rich	8/11/2025	2.1	Review historical financials posted to data room
Ragan, Conrad	8/11/2025	2.9	Review financials / documentation from new production

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Professional	Date	Hours	Time Description
Newman, Rich	8/12/2025	0.6	Review historical borrowing base availability / projections
Newman, Rich	8/12/2025	0.5	Review proposed vendor payment plans
Waschitz, Seth	8/12/2025	0.4	Review timeline of events re: ACE
Newman, Rich	8/14/2025	1.3	Research potential financial pass through benefits
Gonzalez, Andrea	8/15/2025	0.1	Correspond with A&M team re: 2024 financials
Gonzalez, Andrea	8/15/2025	0.1	Review summary of documents received
Gonzalez, Andrea	8/17/2025	1.7	Review summary of August 8 document production
Gonzalez, Andrea	8/18/2025	0.2	Correspond with A&M team re: document review
Waschitz, Seth	8/18/2025	0.2	Correspond with Debtors re: diligence requests
Gonzalez, Andrea	8/18/2025	1.7	Review August 8 document production
Newman, Rich	8/18/2025	0.5	Review potential AR collection opportunities
Gonzalez, Andrea	8/19/2025	0.1	Review correspondence from UCC counsel re: investment banker fees
Waschitz, Seth	8/20/2025	0.2	Direct A&M team member to prepare summary of outstanding accounts receivables
Gonzalez, Andrea	8/20/2025	0.1	Review diligence questions re: cash register
Waschitz, Seth	8/21/2025	0.2	Correspond with Debtors re: unpaid invoices
Desai, Bijal	8/21/2025	1.3	Update customer evaluation report re: customer receivables / settlement
Newman, Rich	8/22/2025	0.6	Review monthly operating reports
Newman, Rich	8/22/2025	0.1	Review summary email to UCC
Luna, Manuel	8/23/2025	0.8	Update diligence tracker
Newman, Rich	8/24/2025	0.6	Review A&M team's summary of historical AR by offset
Newman, Rich	8/25/2025	0.9	Review potential collectability of AR
Newman, Rich	8/27/2025	0.5	Research previous employees granted severance
Newman, Rich	8/27/2025	1.0	Review financing transactions within 60 days of layoffs
Gonzalez, Andrea	8/28/2025	0.2	Correspond with Debtors re: financial diligence
Gonzalez, Andrea	8/28/2025	0.3	Correspond with UCC counsel re: accounting diligence
Waschitz, Seth	8/29/2025	0.2	Correspond with Debtors re: surety bond
Subtotal		40.6	

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Professional	Date	Hours	Time Description
Firm Retention			
Waschitz, Seth	8/11/2025	0.3	Prepare supplemental declaration re: retention application
Newman, Rich	8/11/2025	0.1	Review supplemental declaration
Desai, Bijal	8/11/2025	0.3	Update retention application re: staffing / billing rates
Waschitz, Seth	8/13/2025	0.4	Update supplemental declaration re: retention application
Newman, Rich	8/15/2025	0.1	Correspond with UCC counsel re: retention application
Newman, Rich	8/15/2025	0.1	Discuss retention application with A&M team
Waschitz, Seth	8/15/2025	0.2	Update supplemental declaration re: retention application
Desai, Bijal	8/15/2025	0.8	Update draft A&M retention order
Grussing, Bernice	8/18/2025	0.8	Review retention papers
Subtotal		3.1	
General Correspondence with Debtor & Debtors' Professionals			
Gonzalez, Andrea	8/16/2025	0.3	Participate on call with Debtors' counsel and UCC counsel re: data preservation / sale
Subtotal		0.3	
General Correspondence with UCC & UCC Counsel			
Newman, Rich	8/1/2025	0.9	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Gonzalez, Andrea	8/1/2025	0.5	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates (partial)
Waschitz, Seth	8/1/2025	0.9	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Gonzalez, Andrea	8/2/2025	0.1	Review correspondence from UCC counsel to UCC re: case update
Waschitz, Seth	8/4/2025	1.2	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Newman, Rich	8/4/2025	1.2	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Gonzalez, Andrea	8/4/2025	1.2	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Hamdan, Hassan	8/4/2025	1.2	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Newman, Rich	8/6/2025	0.1	Correspond with UCC counsel re: hearing
Gonzalez, Andrea	8/8/2025	0.7	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case strategy
Newman, Rich	8/8/2025	0.7	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case strategy
Waschitz, Seth	8/8/2025	0.7	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case strategy

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Professional	Date	Hours	Time Description
Gonzalez, Andrea	8/11/2025	0.9	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Waschitz, Seth	8/11/2025	0.9	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Newman, Rich	8/11/2025	0.9	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Hamdan, Hassan	8/11/2025	0.9	Participate on call with UCC, UCC counsel and A&M team (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Newman, Rich	8/11/2025	0.2	Prepare for UCC call
Newman, Rich	8/13/2025	0.2	Correspond with creditor re: case
Newman, Rich	8/15/2025	0.5	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Waschitz, Seth	8/15/2025	0.5	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Gonzalez, Andrea	8/15/2025	0.5	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Negangard, Kevin	8/18/2025	0.6	Participate on call with UCC counsel and A&M team (Gonzalez, Negangard) re: data preservation
Gonzalez, Andrea	8/18/2025	0.6	Participate on call with UCC counsel and A&M team (Gonzalez, Negangard) re: data preservation
Newman, Rich	8/18/2025	1.0	Participate on call with UCC, UCC counsel and A&M (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Gonzalez, Andrea	8/18/2025	1.0	Participate on call with UCC, UCC counsel and A&M (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Waschitz, Seth	8/18/2025	1.0	Participate on call with UCC, UCC counsel and A&M (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Hamdan, Hassan	8/18/2025	1.0	Participate on call with UCC, UCC counsel and A&M (Newman, Gonzalez, Hamdan, Waschitz) re: case updates
Newman, Rich	8/22/2025	0.4	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Waschitz, Seth	8/22/2025	0.4	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Gonzalez, Andrea	8/22/2025	0.4	Participate on call with UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: case updates
Waschitz, Seth	8/22/2025	0.2	Correspond with UCC re: case updates
Gonzalez, Andrea	8/22/2025	0.2	Review correspondence from UCC counsel re: case update
Subtotal		21.7	

Insurance Matters

Waschitz, Seth	8/16/2025	0.2	Correspond with A&M team re: director / officer policies
Gonzalez, Andrea	8/17/2025	0.2	Correspond with UCC counsel re: director / officer policies
Gonzalez, Andrea	8/17/2025	0.2	Review director / officer insurance binders
Newman, Rich	8/17/2025	0.2	Correspond with A&M team re: director / officer insurance
Waschitz, Seth	8/17/2025	0.2	Correspond with Debtors re: director / officer policies

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Professional	Date	Hours	Time Description
Waschitz, Seth	8/17/2025	0.3	Review director / officer policies
Gonzalez, Andrea	8/17/2025	0.1	Correspond with Uzzi A&M team re: director / officer policies
Newman, Rich	8/18/2025	0.1	Discuss director / officer expirations and renewals with A&M team (Newman, Gonzalez)
Gonzalez, Andrea	8/18/2025	0.1	Discuss director / officer expirations and renewals with A&M team (Newman, Gonzalez)
Newman, Rich	8/18/2025	0.8	Review director / officer binders
Waschitz, Seth	8/18/2025	0.3	Correspond with UCC counsel re: director / officer policies
Subtotal		2.7	
Miscellaneous Motions			
Newman, Rich	8/2/2025	0.4	Review Debtors' reply to 365 motion
Waschitz, Seth	8/4/2025	0.2	Review limited brief of BHER re: automatic stay motion
Desai, Bijal	8/5/2025	0.4	Review CIMC's limited objection re: claim amounts
Waschitz, Seth	8/5/2025	0.2	Review joinder of AMP Solar US to limited objection to sale
Waschitz, Seth	8/12/2025	0.2	Review extension motion re: civil actions
Waschitz, Seth	8/13/2025	0.4	Review bar date motion
Gonzalez, Andrea	8/17/2025	0.2	Review insurance motion
Newman, Rich	8/21/2025	0.3	Review bar date motion
Subtotal		2.3	
Plan of Reorganization / Disclosure Statement			
Gonzalez, Andrea	8/4/2025	0.4	Participate on all hands call with Debtors, UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: plan of liquidation and cash budget (partial)
Newman, Rich	8/4/2025	0.5	Participate on all hands call with Debtors, UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: plan of liquidation and cash budget
Waschitz, Seth	8/4/2025	0.5	Participate on all hands call with Debtors, UCC counsel and A&M team (Newman, Gonzalez, Waschitz) re: plan of liquidation and cash budget
Newman, Rich	8/27/2025	0.5	Investigate substantially consolidating the estate
Newman, Rich	8/29/2025	1.0	Review draft plan and disclosure statement
Subtotal		2.9	
Potential Avoidance Actions / Litigation Matters			
Gonzalez, Andrea	8/1/2025	0.3	Participate on call with A&M team (Gonzalez, Crump) re: cash flow analysis for investigation
Crump, Skye	8/1/2025	0.3	Participate on call with A&M team (Gonzalez, Crump) re: cash flow analysis for investigation

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Professional	Date	Hours	Time Description
Newman, Rich	8/1/2025	0.1	Correspond with A&M team re: data preservation
Gonzalez, Andrea	8/1/2025	0.2	Correspond with A&M team re: investigative workplan
Baker, Kevin	8/1/2025	1.0	Prepare data preservation workplan
Gonzalez, Andrea	8/1/2025	0.1	Participate on call with UCC counsel re: investigative workplan
Crump, Skye	8/1/2025	1.5	Update consolidating financial statements for 2022 for investigation
Crump, Skye	8/4/2025	2.2	Prepare historical cash flow statement analysis for investigation
Gonzalez, Andrea	8/4/2025	0.1	Review correspondence from A&M team re: payments to insider
Gonzalez, Andrea	8/4/2025	0.1	Review correspondence from UCC creditor re: payments to insider
Crump, Skye	8/4/2025	2.0	Update consolidating financial statements for 2023 for investigation
Newman, Rich	8/5/2025	0.6	Review potential preference defenses for trade creditors
Crump, Skye	8/5/2025	2.3	Analyze 2024 board materials for investigation
Crump, Skye	8/5/2025	1.7	Analyze written board consents for investigation
Crump, Skye	8/5/2025	0.3	Correspond with A&M team re: UCC investigation presentation
Crump, Skye	8/5/2025	1.9	Prepare UCC investigation presentation re: historical payable balances
Crump, Skye	8/5/2025	0.6	Update consolidating financial statements for investigation
Sinclair, Gibbons	8/6/2025	0.4	Participate on call with A&M team (Sinclair, Crump) re: historical working capital analysis for investigation
Crump, Skye	8/6/2025	0.4	Participate on call with A&M team (Sinclair, Crump) re: historical working capital analysis for investigation
Gonzalez, Andrea	8/6/2025	1.0	Participate on call with A&M team (Gonzalez, Crump) re: analysis of historical financials for investigation
Crump, Skye	8/6/2025	1.0	Participate on call with A&M team (Gonzalez, Crump) re: analysis of historical financials for investigation
Gonzalez, Andrea	8/6/2025	0.2	Participate on call with UCC counsel and A&M team (Gonzalez, Crump) re: investigation update
Crump, Skye	8/6/2025	0.2	Participate on call with UCC counsel and A&M team (Gonzalez, Crump) re: investigation update
Gonzalez, Andrea	8/6/2025	0.1	Coordinate data preservation with A&M team
Gonzalez, Andrea	8/6/2025	0.1	Correspond with forensic technology team re: data preservation
Crump, Skye	8/6/2025	0.9	Analyze financial statements re: deferred revenue for investigation
Crump, Skye	8/6/2025	1.2	Analyze financial statements re: going concern memos
Crump, Skye	8/6/2025	0.5	Correspond with A&M team re: UCC investigation presentation
Negangard, Kevin	8/6/2025	0.6	Correspond with Debtors' IT team re: data preservation

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Professional	Date	Hours	Time Description
Crump, Skye	8/6/2025	1.9	Prepare analysis of historical working capital for investigation
Negangard, Kevin	8/6/2025	0.7	Prepare response to UCC counsel re: proposed data analysis workplan
Gonzalez, Andrea	8/6/2025	1.4	Review draft of investigation presentation
Newman, Rich	8/7/2025	0.1	Correspond with A&M team re: investigation
Newman, Rich	8/7/2025	0.8	Review and comment upon investigation deck
Gonzalez, Andrea	8/7/2025	0.2	Update request list re: KPMG
Crump, Skye	8/7/2025	2.8	Address comments re: UCC investigation presentation
Gomerez, Ana	8/7/2025	0.8	Participate on call with Debtors' IT personnel to discuss preservation of corporate cloud data
Waschitz, Seth	8/7/2025	0.2	Correspond with A&M team re: investigation presentation
Gonzalez, Andrea	8/7/2025	0.2	Correspond with A&M team re: investigation presentation
Gonzalez, Andrea	8/7/2025	0.2	Correspond with A&M team re: KKR payments for investigation
Gonzalez, Andrea	8/7/2025	0.1	Correspond with A&M team re: KPMG document requests
Gonzalez, Andrea	8/7/2025	0.1	Correspond with UCC counsel re: document production
Gonzalez, Andrea	8/7/2025	0.1	Correspond with UCC counsel re: draft investigation presentation
Negangard, Kevin	8/7/2025	0.8	Prepare summary of data preservation workplan
Baker, Kevin	8/7/2025	0.5	Supervise data preservation of Microsoft materials from Debtors
Waschitz, Seth	8/7/2025	1.9	Perform review of financial slides re: investigation presentation
Crump, Skye	8/7/2025	1.8	Prepare analysis of historical KKR loan activity
Desai, Bijal	8/7/2025	0.8	Research settlement amounts for bankruptcy investigation report
Gonzalez, Andrea	8/7/2025	0.2	Review accounts receivable aging
Waschitz, Seth	8/7/2025	2.1	Review and edit draft investigation presentation
Gonzalez, Andrea	8/7/2025	1.4	Update draft investigation presentation
Waschitz, Seth	8/7/2025	0.2	Review chart of accounts re: investigation
Gonzalez, Andrea	8/7/2025	0.2	Review correspondence from creditor re: CIMC
Desai, Bijal	8/7/2025	1.2	Update bankruptcy investigation report re: transfers / payments to CIMC
Crump, Skye	8/7/2025	0.7	Update request list re: investigation items
Ragan, Conrad	8/8/2025	0.4	Participate on call with A&M team (Waschitz, Ragan, Luna, Crump) re: review of Relativity contents

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Professional	Date	Hours	Time Description
Luna, Manuel	8/8/2025	0.4	Participate on call with A&M team (Waschitz, Ragan, Luna, Crump) re: review of Relativity contents
Crump, Skye	8/8/2025	0.4	Participate on call with A&M team (Waschitz, Ragan, Luna, Crump) re: review of Relativity contents
Waschitz, Seth	8/8/2025	0.4	Participate on call with A&M team (Waschitz, Ragan, Luna, Crump) re: review of Relativity contents
Gonzalez, Andrea	8/8/2025	0.1	Participate on call with A&M team (Newman, Gonzalez) re: investigation presentation
Newman, Rich	8/8/2025	0.1	Participate on call with A&M team (Newman, Gonzalez) re: investigation presentation
Ragan, Conrad	8/8/2025	0.5	Participate on call with A&M team (Ragan, Crump) re: restatement / accounting policy changes
Crump, Skye	8/8/2025	0.5	Participate on call with A&M team (Ragan, Crump) re: restatement / accounting policy changes
Newman, Rich	8/8/2025	0.2	Participate on call with A&M team (Newman, Waschitz) re: Relativity document review
Waschitz, Seth	8/8/2025	0.2	Participate on call with A&M team (Newman, Waschitz) re: Relativity document review
Crump, Skye	8/8/2025	1.8	Address comments re: UCC investigation presentation
Crump, Skye	8/8/2025	1.5	Analyze diligence documents re: credit card statements
Crump, Skye	8/8/2025	2.6	Analyze diligence documents re: UCC Member communications
Waschitz, Seth	8/8/2025	0.9	Analyze Relativity contents re: audited financials
Waschitz, Seth	8/8/2025	0.5	Analyze Relativity contents re: emails
Waschitz, Seth	8/8/2025	1.4	Analyze Relativity contents re: employment agreements
Waschitz, Seth	8/8/2025	1.1	Analyze Relativity contents re: prepetition cash flows
Waschitz, Seth	8/8/2025	2.4	Analyze Relativity contents re: UCC counsel requests
Gomerez, Ana	8/8/2025	1.4	Prepare forensic collection from corporate Cloud platform
Crump, Skye	8/8/2025	0.2	Correspond with A&M team re: diligence document review
Gonzalez, Andrea	8/8/2025	0.1	Correspond with A&M team re: KKR revolver for investigation
Waschitz, Seth	8/8/2025	0.3	Correspond with A&M team re: Relativity document production
Baker, Kevin	8/8/2025	1.1	Oversee technical workflow for Microsoft mailbox collections to ensure forensic soundness and defensibility
Gonzalez, Andrea	8/8/2025	0.4	Participate on call with UCC counsel re: investigation presentation
Gomerez, Ana	8/8/2025	1.6	Update forensic collection from corporate Cloud platform
Negangard, Kevin	8/8/2025	0.7	Analyze initial custodian data sets requested by UCC counsel
Quatinetz, Hilary	8/8/2025	1.9	Prepare data reservation processes
Ragan, Conrad	8/8/2025	2.7	Review / extract going concern information from data room production

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Professional	Date	Hours	Time Description
Ragan, Conrad	8/8/2025	0.6	Review 2022, 2023 and draft 2024 financials re: going concern language and restatement
Newman, Rich	8/8/2025	0.6	Review and comment upon investigation deck
Ragan, Conrad	8/8/2025	1.9	Analyze critical information from document production for investigation
Waschitz, Seth	8/8/2025	0.6	Review revised draft investigation presentation
Ragan, Conrad	8/8/2025	1.1	Review updated presentation re: investigation
Negangard, Kevin	8/9/2025	0.9	Analyze requested custodian data sets for UCC counsel review
Gomerez, Ana	8/9/2025	1.3	Conduct digital evidence acquisition of email from corporate cloud environment
Gomerez, Ana	8/9/2025	1.5	Update digital evidence acquisition of email from corporate cloud environment
Baker, Kevin	8/9/2025	1.4	Coordinate project management activities re: Microsoft mailbox preservation and data handling
Pickering, Slade	8/9/2025	0.5	Coordinate with A&M team to have documents ready for processing
Gonzalez, Andrea	8/9/2025	0.2	Correspond with A&M team re: financial restatement
Guo, Zhangbo	8/9/2025	1.1	Prepare email data set to align with workflows from UCC counsel
Guo, Zhangbo	8/9/2025	0.6	Update Relativity document review process re: project workflows
Guo, Zhangbo	8/9/2025	0.7	Update Relativity document review process re: metadata extraction from custodian data sets
Waschitz, Seth	8/9/2025	0.3	Participate on call with A&M team re: investigation presentation
Negangard, Kevin	8/9/2025	0.7	Analyze requested custodian data sets for UCC counsel review
Negangard, Kevin	8/9/2025	0.9	Prepare analysis of the requested custodian data sets for UCC counsel review
Gonzalez, Andrea	8/9/2025	0.6	Update investigation presentation
Negangard, Kevin	8/9/2025	0.8	Review contents of the requested custodian account extracted in preparation for UCC counsel review
Waschitz, Seth	8/9/2025	1.5	Review document production re: investigation
Waschitz, Seth	8/9/2025	0.3	Review investigation presentation re: claims against auditor
Waschitz, Seth	8/9/2025	0.2	Review summary of accounting issues
Negangard, Kevin	8/10/2025	0.8	Analyze supplemental custodian data sets for UCC counsel review
Gomerez, Ana	8/10/2025	2.0	Update forensic data retrieval re: corporate cloud infrastructure
Negangard, Kevin	8/10/2025	0.6	Prepare the legal hold and data preservation approach for identified corporate custodians
Pickering, Slade	8/10/2025	2.9	Promote four sets of documents to the workspace
Baker, Kevin	8/10/2025	1.6	Provide guidance / quality control for ongoing Microsoft mailbox preservation processes

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Professional	Date	Hours	Time Description
Gonzalez, Andrea	8/10/2025	0.4	Update investigation presentation
Gonzalez, Andrea	8/10/2025	0.2	Review correspondence from UCC counsel re: investigation presentation
Guo, Zhangbo	8/10/2025	0.6	Update Relativity document review process re: supplemental metadata extraction from custodian data sets
Guo, Zhangbo	8/10/2025	1.2	Update Relativity document review process re: project workflows
Crump, Skye	8/11/2025	0.3	Participate on call with UCC counsel and A&M team (Gonzalez, Waschitz, Crump) re: investigation document review workplan
Gonzalez, Andrea	8/11/2025	0.3	Participate on call with UCC counsel and A&M team (Gonzalez, Waschitz, Crump) re: investigation document review workplan
Waschitz, Seth	8/11/2025	0.3	Participate on call with UCC counsel and A&M team (Gonzalez, Waschitz, Crump) re: investigation document review workplan
Crump, Skye	8/11/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: update on Relativity document production review
Waschitz, Seth	8/11/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: update on Relativity document production review
Gonzalez, Andrea	8/11/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: update on Relativity document production review
Ragan, Conrad	8/11/2025	0.4	Participate on call with A&M team (Ragan, Crump) re: investigation documentation
Crump, Skye	8/11/2025	0.4	Participate on call with A&M team (Ragan, Crump) re: investigation documentation
Waschitz, Seth	8/11/2025	0.6	Participate on call with A&M team (Waschitz, Crump) re: Relativity document production review
Crump, Skye	8/11/2025	0.6	Participate on call with A&M team (Waschitz, Crump) re: Relativity document production review
Crump, Skye	8/11/2025	1.0	Analyze cash collateral communications
Crump, Skye	8/11/2025	2.1	Analyze diligence documents re: KKR forbearance communications
Luna, Manuel	8/11/2025	0.7	Analyze Relativity contents re: 2024 capital raise outreach memo
Luna, Manuel	8/11/2025	1.1	Analyze Relativity contents re: 2024 capital raise presentation
Luna, Manuel	8/11/2025	1.8	Analyze Relativity contents re: presentations outlining the 3 statement operational model
Luna, Manuel	8/11/2025	2.4	Analyze UCC counsel investigation presentation for UCC
Gonzalez, Andrea	8/11/2025	0.1	Participate on call with UCC counsel re: data preservation
Gomerez, Ana	8/11/2025	2.1	Preserve messaging data on corporate cloud-hosted data
Gonzalez, Andrea	8/11/2025	0.4	Correspond with A&M forensic team re: search terms / review tags
Gonzalez, Andrea	8/11/2025	0.1	Correspond with A&M team re: data preservation
Gonzalez, Andrea	8/11/2025	0.1	Correspond with A&M team re: email search parties
Waschitz, Seth	8/11/2025	0.3	Correspond with A&M team re: Relativity document production
Waschitz, Seth	8/11/2025	0.5	Correspond with A&M team re: search terms

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Professional	Date	Hours	Time Description
Gonzalez, Andrea	8/11/2025	0.1	Correspond with UCC counsel re: 2004 requests
Waschitz, Seth	8/11/2025	0.3	Correspond with UCC counsel re: data preservation
Waschitz, Seth	8/11/2025	0.2	Correspond with UCC counsel re: Relativity search terms
Gonzalez, Andrea	8/11/2025	0.3	Correspond with UCC counsel re: search terms / review tags
Negangard, Kevin	8/11/2025	0.6	Prepare summary of revised data preservation workplan
Negangard, Kevin	8/11/2025	0.7	Correspondence with UCC counsel to review the legal hold and data preservation approach for identified corporate custodians
Quatinetz, Hilary	8/11/2025	2.9	Update Relativity coding layout for UCC professionals
Negangard, Kevin	8/11/2025	0.8	Call with UCC counsel re: initial investigation analysis initiatives
Quatinetz, Hilary	8/11/2025	1.1	Update Relativity review process re: search term highlights
Ragan, Conrad	8/11/2025	2.1	Continue review of items uploaded to data room
Quatinetz, Hilary	8/11/2025	2.8	Update Relativity review process
Guo, Zhangbo	8/11/2025	1.2	Update Relativity document review process re: documents received
Gonzalez, Andrea	8/11/2025	0.2	Prepare for UCC call re: investigation
Luna, Manuel	8/11/2025	0.9	Prepare summaries of Relativity documents reviewed
Gomerez, Ana	8/11/2025	1.9	Preserve additional messaging data on corporate cloud-hosted data
Pickering, Slade	8/11/2025	2.1	Process email data and promote data to review priority for 8 custodians
Waschitz, Seth	8/11/2025	0.9	Review and edit Powin search terms
Gonzalez, Andrea	8/11/2025	0.2	Review draft 2004 request
Gonzalez, Andrea	8/11/2025	0.6	Review key word search terms / review tags
Waschitz, Seth	8/11/2025	2.9	Review Relativity document production
Waschitz, Seth	8/11/2025	0.4	Review Rule 2004 Request to KPMG
Waschitz, Seth	8/11/2025	0.3	Review updated investigation presentation
Guo, Zhangbo	8/11/2025	0.3	Update Relativity document review process re: data validation
Crump, Skye	8/11/2025	1.6	Update investigation document index re: KKR forbearance communications
Guo, Zhangbo	8/11/2025	0.8	Update Relativity document review process re: validation of custodian data
Champion, Leigh	8/11/2025	0.6	Prepare metadata extraction for keys search term analysis for Relativity review
Crump, Skye	8/12/2025	0.3	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity parameters

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Professional	Date	Hours	Time Description
Quatinetz, Hilary	8/12/2025	0.3	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity parameters
Waschitz, Seth	8/12/2025	0.3	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity parameters
Gonzalez, Andrea	8/12/2025	0.3	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity parameters
Crump, Skye	8/12/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: initial review of Relativity contents
Waschitz, Seth	8/12/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: initial review of Relativity contents
Gonzalez, Andrea	8/12/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: initial review of Relativity contents
Ragan, Conrad	8/12/2025	0.4	Update description field of document index
Crump, Skye	8/12/2025	2.3	Analyze cash register data for 2021 to 2023
Crump, Skye	8/12/2025	1.7	Analyze cash register data for 2024 to 2025
Desai, Bijal	8/12/2025	0.4	Analyze Relativity contents for investigation
Luna, Manuel	8/12/2025	1.1	Analyze Relativity contents re: 2024 vendor correspondence
Luna, Manuel	8/12/2025	1.4	Analyze Relativity contents re: correspondence with legal professionals from June 2025
Desai, Bijal	8/12/2025	0.9	Analyze Relativity contents re: management issues
Luna, Manuel	8/12/2025	0.7	Analyze Relativity contents re: Portage point 13-week cash flow forecast from March 2025
Desai, Bijal	8/12/2025	2.5	Analyze Relativity contents re: potentially responsive documents / exhibits
Luna, Manuel	8/12/2025	1.7	Analyze Relativity contents re: Uzzi & Lall May 2025 board presentations
Gomerez, Ana	8/12/2025	2.0	Update preserved collections from corporate Cloud platform
Crump, Skye	8/12/2025	0.6	Correspond with A&M team re: cash register data
Waschitz, Seth	8/12/2025	0.3	Correspond with A&M team re: Relativity batches
Negangard, Kevin	8/12/2025	0.5	Prepare summary of revised data preservation workplan
Quatinetz, Hilary	8/12/2025	1.4	Update Relativity review process re: batch source searches
Quatinetz, Hilary	8/12/2025	0.3	Update Relativity review process re: outlook appointment meta-data values
Baker, Kevin	8/12/2025	1.3	Monitor execution of Microsoft mailbox preservation tasks to confirm compliance with litigation protocols
Crump, Skye	8/12/2025	1.6	Prepare analysis of cash register data
Luna, Manuel	8/12/2025	1.7	Prepare summaries of Relativity documents reviewed
Gomerez, Ana	8/12/2025	2.1	Preserve drive data from corporate cloud platform
Waschitz, Seth	8/12/2025	1.4	Review and edit Relativity document production summary

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Professional	Date	Hours	Time Description
Ragan, Conrad	8/12/2025	2.7	Review documentation from new production
Ragan, Conrad	8/12/2025	2.9	Review KKR loan documentation
Waschitz, Seth	8/12/2025	2.9	Review Relativity document production re: investigation
Gonzalez, Andrea	8/12/2025	0.7	Review updated search term results
Quatinetz, Hilary	8/12/2025	0.7	Prepare updated search term criteria for Relativity document review
Quatinetz, Hilary	8/12/2025	0.3	Update Relativity review process for UCC counsel re: search term criteria
Gonzalez, Andrea	8/13/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Ragan) re: Relativity document review kick off
Ragan, Conrad	8/13/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Ragan) re: Relativity document review kick off
Waschitz, Seth	8/13/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Ragan) re: Relativity document review kick off
Desai, Bijal	8/13/2025	0.5	Participate on call with A&M team (Desai, Luna, Crump) re: Relativity document review kick off
Luna, Manuel	8/13/2025	0.5	Participate on call with A&M team (Desai, Luna, Crump) re: Relativity document review kick off
Crump, Skye	8/13/2025	0.5	Participate on call with A&M team (Desai, Luna, Crump) re: Relativity document review kick off
Waschitz, Seth	8/13/2025	0.4	Participate in internal working session with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review workplan
Gonzalez, Andrea	8/13/2025	0.4	Participate in internal working session with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review workplan
Crump, Skye	8/13/2025	0.4	Participate in internal working session with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review workplan
Waschitz, Seth	8/13/2025	0.3	Participate on internal call (Gonzalez, Waschitz, Desai, Luna) to discuss review of Relativity contents
Gonzalez, Andrea	8/13/2025	0.3	Participate on internal call (Gonzalez, Waschitz, Desai, Luna) to discuss review of Relativity contents
Desai, Bijal	8/13/2025	0.3	Participate on internal call (Gonzalez, Waschitz, Desai, Luna) to discuss review of Relativity contents
Luna, Manuel	8/13/2025	0.3	Participate on internal call (Gonzalez, Waschitz, Desai, Luna) to discuss review of Relativity contents
Crump, Skye	8/13/2025	0.7	Analyze Relativity contents re: accounting data
Crump, Skye	8/13/2025	2.1	Analyze Relativity contents re: board materials
Desai, Bijal	8/13/2025	1.2	Analyze Relativity contents re: false representation
Ragan, Conrad	8/13/2025	2.2	Analyze Relativity contents re: financial data
Ragan, Conrad	8/13/2025	2.9	Analyze Relativity contents re: internal communications
Desai, Bijal	8/13/2025	1.2	Analyze Relativity contents re: liquidity concerns
Luna, Manuel	8/13/2025	2.8	Analyze Relativity contents re: new project proposals
Crump, Skye	8/13/2025	1.6	Analyze Relativity contents re: project approvals

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Professional	Date	Hours	Time Description
Gomez, Ana	8/13/2025	2.2	Convert messaging data for software ingestion
Gonzalez, Andrea	8/13/2025	0.3	Correspond with A&M team re: discovery status
Quatinetz, Hilary	8/13/2025	0.5	Prepare Relativity document reviewer statistics report
Baker, Kevin	8/13/2025	1.1	Direct oversight of Microsoft mailbox collection operations to support ongoing bankruptcy litigation efforts
Gomez, Ana	8/13/2025	1.9	Retrieve / preserve messaging data from corporate cloud services
Negangard, Kevin	8/13/2025	0.6	Analyze applicable corporate data sources requested by UCC counsel
Waschitz, Seth	8/13/2025	2.1	Update Relativity document production summary
Ragan, Conrad	8/13/2025	1.1	Review investigations deck
Ragan, Conrad	8/13/2025	2.1	Review Relativity contents re: financial documentation
Waschitz, Seth	8/13/2025	0.5	Review Relativity re: batch sorting analysis
Crump, Skye	8/13/2025	1.2	Update analysis of historical cash activity re: bank account tie out
Crump, Skye	8/13/2025	1.3	Update analysis of historical cash activity re: sources and uses
Gonzalez, Andrea	8/14/2025	0.5	Participate on call with A&M team (Gonzalez, Ragan, Luna, Crump) re: Relativity review update
Ragan, Conrad	8/14/2025	0.5	Participate on call with A&M team (Gonzalez, Ragan, Luna, Crump) re: Relativity review update
Crump, Skye	8/14/2025	0.5	Participate on call with A&M team (Gonzalez, Ragan, Luna, Crump) re: Relativity review update
Luna, Manuel	8/14/2025	0.5	Participate on call with A&M team (Gonzalez, Ragan, Luna, Crump) re: Relativity review update
Crump, Skye	8/14/2025	0.2	Participate on call with A&M team (Waschitz, Quatinetz, Crump) re: Relativity review functions
Waschitz, Seth	8/14/2025	0.2	Participate on call with A&M team (Waschitz, Quatinetz, Crump) re: Relativity review functions
Quatinetz, Hilary	8/14/2025	0.2	Participate on call with A&M team (Waschitz, Quatinetz, Crump) re: Relativity review functions
Waschitz, Seth	8/14/2025	0.3	Participate on call with A&M team (Waschitz, Crump) re: investigation document review
Crump, Skye	8/14/2025	0.3	Participate on call with A&M team (Waschitz, Crump) re: investigation document review
Gonzalez, Andrea	8/14/2025	0.1	Correspond with A&M team re: data preservation
Gonzalez, Andrea	8/14/2025	0.1	Correspond with UCC and Debtors' counsel re: data preservation
Pickering, Slade	8/14/2025	0.2	Prepare updates to Relativity workspace re: additional users
Crump, Skye	8/14/2025	1.8	Analyze Relativity contents re: accounting data
Luna, Manuel	8/14/2025	1.7	Analyze Relativity contents re: CIMC correspondence
Desai, Bijal	8/14/2025	1.5	Analyze Relativity contents re: correspondence between Powin and third-parties

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Professional	Date	Hours	Time Description
Ragan, Conrad	8/14/2025	2.5	Analyze Relativity contents re: forecasts
Luna, Manuel	8/14/2025	2.6	Analyze Relativity contents re: ISA updates
Ragan, Conrad	8/14/2025	1.4	Analyze Relativity contents re: liquidity concerns
Desai, Bijal	8/14/2025	1.8	Analyze Relativity contents re: liquidity concerns
Crump, Skye	8/14/2025	2.3	Analyze Relativity contents re: management communications
Desai, Bijal	8/14/2025	1.4	Analyze Relativity contents re: potentially responsive documents / exhibits
Crump, Skye	8/14/2025	0.8	Analyze Relativity contents re: project approvals
Luna, Manuel	8/14/2025	2.1	Analyze Relativity contents re: project proposal presentations to board of directors
Desai, Bijal	8/14/2025	2.8	Analyze Relativity contents re: solvency concerns
Luna, Manuel	8/14/2025	1.2	Analyze Relativity contents re: Warwick correspondence
Quatinetz, Hilary	8/14/2025	0.8	Update Relativity review process re: document viewer for UCC counsel
Gonzalez, Andrea	8/14/2025	0.1	Correspond with UCC counsel re: investigation workstream
Pickering, Slade	8/14/2025	0.4	Prepare daily statistics report for A&M re: Relativity document review
Baker, Kevin	8/14/2025	1.2	Validate Microsoft mailbox preservation activities
Pickering, Slade	8/14/2025	0.4	Correspond with A&M team about updating users in the workspace
Gomerez, Ana	8/14/2025	2.2	Prepare messaging data for software processing
Quatinetz, Hilary	8/14/2025	0.6	Prepare responsive field Relativity review tracking
Gomerez, Ana	8/14/2025	1.9	Perform forensic collection of drive data from corporate cloud platform
Quatinetz, Hilary	8/14/2025	0.2	Provide Teams data counts per custodian to UCC counsel re: Relativity review
Crump, Skye	8/14/2025	1.6	Refine Relativity search terms
Ragan, Conrad	8/14/2025	2.4	Review excel documentation re: KPMG from Relativity for materiality
Waschitz, Seth	8/14/2025	2.9	Review Relativity responsive documents re: audit presentations
Waschitz, Seth	8/14/2025	2.9	Review Relativity responsive documents re: delays in payments
Ragan, Conrad	8/14/2025	2.8	Review responsive communications in Relativity
Guo, Zhangbo	8/14/2025	0.4	Update Relativity document review process re: custodian "chat" data
Quatinetz, Hilary	8/14/2025	0.7	Update search indices / search terms in Relativity for UCC counsel
Champion, Leigh	8/14/2025	1.1	Prepare metadata extraction for custodian messaging records for Relativity review

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Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Champion, Leigh	8/14/2025	0.4	Uploaded prepared documents into Relativity
Gonzalez, Andrea	8/15/2025	0.7	Participate on call with Debtors and A&M team (Gonzalez, Negangard) re: data preservation
Negangard, Kevin	8/15/2025	0.7	Participate on call with Debtors and A&M team (Gonzalez, Negangard) re: data preservation
Gonzalez, Andrea	8/15/2025	0.2	Participate on call with A&M team (Gonzalez, Negangard) re: data preservation
Negangard, Kevin	8/15/2025	0.2	Participate on call with A&M team (Gonzalez, Negangard) re: data preservation
Waschitz, Seth	8/15/2025	0.9	Call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Refinements to Relativity database
Gonzalez, Andrea	8/15/2025	0.9	Call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Refinements to Relativity database
Quatinetz, Hilary	8/15/2025	0.9	Call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Refinements to Relativity database
Crump, Skye	8/15/2025	0.9	Call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Refinements to Relativity database
Pickering, Slade	8/15/2025	0.1	Prepare updates to Relativity workspace re: additional users
Luna, Manuel	8/15/2025	1.8	Analyze Relativity contents re: Akaysha proposal correspondence
Luna, Manuel	8/15/2025	2.4	Analyze Relativity contents re: audit reports
Desai, Bijal	8/15/2025	1.7	Analyze Relativity contents re: auditing procedures
Ragan, Conrad	8/15/2025	1.1	Analyze Relativity contents re: communications around financing
Desai, Bijal	8/15/2025	1.1	Analyze Relativity contents re: correspondence between Powin and third-parties
Desai, Bijal	8/15/2025	1.2	Analyze Relativity contents re: correspondence with customers
Desai, Bijal	8/15/2025	1.6	Analyze Relativity contents re: customer agreements
Desai, Bijal	8/15/2025	2.6	Analyze Relativity contents re: liquidated damages correspondence
Crump, Skye	8/15/2025	2.5	Analyze Relativity contents re: management communications
Ragan, Conrad	8/15/2025	2.1	Analyze Relativity contents re: PE emails re: DB transaction
Ragan, Conrad	8/15/2025	1.4	Analyze Relativity contents re: PWC audit documentation
Ragan, Conrad	8/15/2025	1.5	Analyze Relativity contents re: responsive documents / exhibits
Ragan, Conrad	8/15/2025	2.4	Analyze Relativity contents re: restatement / audited financials
Quatinetz, Hilary	8/15/2025	0.5	Participate on call with A&M team re: email threading and non-responsive analysis
Quatinetz, Hilary	8/15/2025	0.3	Participate on call with A&M team re: options to cull Relativity document review
Gomerez, Ana	8/15/2025	1.1	Update internal evidence tracking system with details of collected dataset
Gonzalez, Andrea	8/15/2025	0.2	Correspond with A&M team re: document review

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Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Crump, Skye	8/15/2025	0.9	Correspond with A&M team re: historical cash activity requests
Waschitz, Seth	8/15/2025	0.6	Correspond with A&M team re: Relativity document review
Pickering, Slade	8/15/2025	0.4	Prepare daily statistics report for A&M re: Relativity document review
Quatinetz, Hilary	8/15/2025	2.4	Prepare new search parameters for Relativity document review
Pickering, Slade	8/15/2025	0.1	Export and transfer excel documents
Gomerez, Ana	8/15/2025	0.9	Update Relativity document review tracker
Pickering, Slade	8/15/2025	0.7	Perform email gap analysis for Company insider
Pickering, Slade	8/15/2025	0.7	Perform email gap analysis for Company insider
Quatinetz, Hilary	8/15/2025	1.8	Perform non-responsive Relativity document review analysis
Quatinetz, Hilary	8/15/2025	0.3	Prepare and send document collection status update to UCC counsel
Crump, Skye	8/15/2025	1.3	Prepare diligence requests re: historical cash activity
Gonzalez, Andrea	8/15/2025	0.1	Review email correspondence re: 2022 tax returns
Waschitz, Seth	8/15/2025	1.9	Review Relativity responsive documents re: equity financing
Waschitz, Seth	8/15/2025	2.9	Review Relativity responsive documents re: second pass review
Gonzalez, Andrea	8/15/2025	0.2	Review search term hit records re: Teams
Crump, Skye	8/15/2025	1.7	Update analysis of historical cash activity re: sources and uses
Quatinetz, Hilary	8/15/2025	1.4	Update search indices / search terms post Teams data load in Relativity review workspace
Newman, Rich	8/16/2025	0.2	Correspond with emails re: data preservation
Desai, Bijal	8/16/2025	1.1	Analyze Relativity contents re: board letters
Desai, Bijal	8/16/2025	1.8	Analyze Relativity contents re: historical financials
Desai, Bijal	8/16/2025	2.3	Analyze Relativity contents re: management presentations
Gonzalez, Andrea	8/16/2025	0.1	Call with UCC counsel re: data preservation
Guo, Zhangbo	8/16/2025	1.3	Conduct metadata extraction on selected custodian media sets for Relativity document review
Gonzalez, Andrea	8/16/2025	0.2	Correspond with A&M team and UCC counsel re: data preservation
Negangard, Kevin	8/16/2025	0.7	Correspondence with UCC counsel and project team re: the data retention / analysis initiatives
Guo, Zhangbo	8/16/2025	1.1	Update metadata extraction on selected custodian media sets for Relativity document review
Negangard, Kevin	8/16/2025	0.8	Prepare draft workplan for Debtors' IT team to finalize the corporate custodian data collection approach

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Professional	Date	Hours	Time Description
Negangard, Kevin	8/16/2025	0.6	Review corporate data sets re: the information requests / finalized summary for UCC counsel discussion
Desai, Bijal	8/17/2025	0.9	Analyze Relativity contents for investigation
Luna, Manuel	8/17/2025	2.1	Analyze Relativity contents re: 2025 proposed equity financing email correspondence
Desai, Bijal	8/17/2025	1.0	Analyze Relativity contents re: correspondence with customers
Desai, Bijal	8/17/2025	1.8	Analyze Relativity contents re: meeting minutes
Luna, Manuel	8/17/2025	1.2	Analyze Relativity contents re: Powin diligence responses to proposed financings
Desai, Bijal	8/17/2025	2.1	Analyze Relativity contents re: senior secured loan / paydown negotiations
Gonzalez, Andrea	8/17/2025	0.1	Correspond with A&M team re: search terms
Guo, Zhangbo	8/17/2025	1.2	Prepare custodian network data for review in Relativity
Negangard, Kevin	8/17/2025	0.9	Review summary re: custodian account preservation initiatives
Guo, Zhangbo	8/17/2025	1.1	Prepare processed data for review in Relativity
Gonzalez, Andrea	8/18/2025	0.7	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: analysis of historical cash activity
Crump, Skye	8/18/2025	0.7	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: analysis of historical cash activity
Waschitz, Seth	8/18/2025	0.7	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: analysis of historical cash activity
Gonzalez, Andrea	8/18/2025	0.1	Review Relativity database re: documents produced
Luna, Manuel	8/18/2025	1.7	Analyze Relativity contents re: 13-week cash flow model
Luna, Manuel	8/18/2025	1.6	Analyze Relativity contents re: 2023 13-week cash flow presentations
Luna, Manuel	8/18/2025	2.8	Analyze Relativity contents re: 2025 13-week cash flow presentations
Crump, Skye	8/18/2025	1.8	Analyze Relativity contents re: accounting data
Ragan, Conrad	8/18/2025	1.7	Analyze Relativity contents re: Accounting issues / KPMG presentations
Crump, Skye	8/18/2025	1.1	Analyze Relativity contents re: business plan
Desai, Bijal	8/18/2025	1.6	Analyze Relativity contents re: customer documents
Desai, Bijal	8/18/2025	1.9	Analyze Relativity contents re: financial planning
Crump, Skye	8/18/2025	2.6	Analyze Relativity contents re: management communications
Ragan, Conrad	8/18/2025	1.5	Analyze Relativity contents re: Powin project related decks
Desai, Bijal	8/18/2025	1.5	Analyze Relativity contents re: representation to third-parties
Ragan, Conrad	8/18/2025	1.3	Analyze Relativity contents re: restatement materials

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Professional	Date	Hours	Time Description
Crump, Skye	8/18/2025	1.7	Analyze Relativity contents re: vendor payments
Baker, Kevin	8/18/2025	0.9	Update data preservation workplan / processes
Waschitz, Seth	8/18/2025	0.2	Correspond with A&M team re: document retention
Desai, Bijal	8/18/2025	0.5	Correspond with A&M team re: key Relativity document
Crump, Skye	8/18/2025	0.2	Correspond with A&M team re: Relativity contents review
Waschitz, Seth	8/18/2025	0.3	Correspond with A&M team re: Relativity document index
Gonzalez, Andrea	8/18/2025	0.1	Correspond with UCC counsel re: data preservation
Negangard, Kevin	8/18/2025	0.4	Review correspondence with Debtors' IT team re: data preservation / analysis initiatives requested by UCC counsel
Negangard, Kevin	8/18/2025	0.4	Correspond with UCC counsel re: the custodian mobile device data source analysis initiatives
Guo, Zhangbo	8/18/2025	1.2	Update Relativity document review process re: family-status coding
Negangard, Kevin	8/18/2025	0.2	Correspond with UCC counsel re: mobile device analysis
Quatinetz, Hilary	8/18/2025	1.8	Analyze OneDrive attachments to mark Relativity documents as non-responsive
Negangard, Kevin	8/18/2025	0.4	Analyze applicable corporate data sources requested by UCC counsel
Waschitz, Seth	8/18/2025	0.3	Review comments to Relativity document index
Waschitz, Seth	8/18/2025	0.9	Review responsive documents re: key Relativity documents
Quatinetz, Hilary	8/18/2025	1.2	Upload search indices / search terms in Relativity review
Gonzalez, Andrea	8/19/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity database updates
Quatinetz, Hilary	8/19/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity database updates
Crump, Skye	8/19/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity database updates
Waschitz, Seth	8/19/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Quatinetz, Crump) re: Relativity database updates
Waschitz, Seth	8/19/2025	0.3	Discuss Relativity review with A&M team (Gonzalez, Waschitz)
Gonzalez, Andrea	8/19/2025	0.3	Discuss Relativity review with A&M team (Gonzalez, Waschitz)
Gonzalez, Andrea	8/19/2025	0.4	Review 2023 going concern memo
Newman, Rich	8/19/2025	1.3	Review preference data received
Luna, Manuel	8/19/2025	1.9	Analyze Relativity contents re: 2023 financial update email correspondence
Luna, Manuel	8/19/2025	1.7	Analyze Relativity contents re: 2024 audit UCC presentations
Crump, Skye	8/19/2025	2.5	Analyze Relativity contents re: accounting restatement

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Professional	Date	Hours	Time Description
Ragan, Conrad	8/19/2025	0.9	Analyze Relativity contents re: audit concerns
Desai, Bijal	8/19/2025	1.4	Analyze Relativity contents re: cash position
Crump, Skye	8/19/2025	0.7	Analyze Relativity contents re: CIMC payments
Ragan, Conrad	8/19/2025	1.2	Analyze Relativity contents re: customer communications
Desai, Bijal	8/19/2025	1.5	Analyze Relativity contents re: documents for further review
Ragan, Conrad	8/19/2025	1.9	Analyze Relativity contents re: draft transaction closing documents
Luna, Manuel	8/19/2025	2.8	Analyze Relativity contents re: email correspondence with potential customers
Crump, Skye	8/19/2025	1.5	Analyze Relativity contents re: going concern memo
Crump, Skye	8/19/2025	2.4	Analyze Relativity contents re: management communications
Desai, Bijal	8/19/2025	2.3	Analyze Relativity contents re: unresponsive documents
Baker, Kevin	8/19/2025	0.8	Review data preservation processes re: Microsoft / Slack
Quatinetz, Hilary	8/19/2025	0.2	Correspond with UCC counsel daily review report
Crump, Skye	8/19/2025	0.5	Correspond with A&M team re: Relativity contents review
Waschitz, Seth	8/19/2025	0.5	Correspond with UCC counsel re: Relativity document review search criteria
Negangard, Kevin	8/19/2025	0.3	Correspondence with UCC counsel to confirm the supplemental data sources identified for preservation
Pickering, Slade	8/19/2025	0.4	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/19/2025	0.4	Prepare daily statistics report for UCC counsel re: Relativity document review
Quatinetz, Hilary	8/19/2025	1.0	Prepare classification index / set up active learning job for A&M Relativity document review
Quatinetz, Hilary	8/19/2025	1.4	Update Relativity review process re: second-level document reviewer layout
Quatinetz, Hilary	8/19/2025	0.4	Provide updated search term document yield by criteria
Waschitz, Seth	8/19/2025	2.5	Perform second pass review of responsive Relativity documents
Negangard, Kevin	8/19/2025	0.7	Prepare draft correspondence to UCC counsel re: the device preservation approach
Quatinetz, Hilary	8/19/2025	1.2	Update Relativity review process re: OneDrive data
Waschitz, Seth	8/19/2025	0.3	Review and edit questions re: cash register
Waschitz, Seth	8/19/2025	0.4	Review and edit Relativity document index
Gonzalez, Andrea	8/19/2025	0.3	Review correspondence from A&M team re: data preservation
Waschitz, Seth	8/19/2025	0.2	Review fiscal year 2023 going concern memo

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Professional	Date	Hours	Time Description
Quatinetz, Hilary	8/19/2025	1.5	Update Relativity review process re: duplicates for removal
Negangard, Kevin	8/19/2025	0.7	Prepare summary for UCC counsel re: the revised information requests
Quatinetz, Hilary	8/19/2025	1.1	Prepare report on non-responsive documents to potentially exclude from Relativity document review
Waschitz, Seth	8/20/2025	0.3	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review update
Gonzalez, Andrea	8/20/2025	0.3	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review update
Crump, Skye	8/20/2025	0.3	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review update
Gonzalez, Andrea	8/20/2025	0.5	Participate on call with A&M team (Gonzalez, Negangard, Baker) re: data preservation
Negangard, Kevin	8/20/2025	0.5	Participate on call with A&M team (Gonzalez, Negangard, Baker) re: data preservation
Baker, Kevin	8/20/2025	0.5	Participate on call with A&M team (Gonzalez, Negangard, Baker) re: data preservation
Waschitz, Seth	8/20/2025	0.4	Discuss investigation workplan with A&M team member (Waschitz, Crump)
Crump, Skye	8/20/2025	0.4	Discuss investigation workplan with A&M team member (Waschitz, Crump)
Newman, Rich	8/20/2025	0.8	Review agreement tied to potential preference risk
Newman, Rich	8/20/2025	2.1	Review potential going concern documents
Luna, Manuel	8/20/2025	2.4	Analyze Relativity contents re: 2022 financial update presentations
Crump, Skye	8/20/2025	1.2	Analyze Relativity contents re: accounting data
Crump, Skye	8/20/2025	1.7	Analyze Relativity contents re: business plan
Ragan, Conrad	8/20/2025	1.1	Analyze Relativity contents re: company communications
Ragan, Conrad	8/20/2025	1.8	Analyze Relativity contents re: customer emails
Desai, Bijal	8/20/2025	2.1	Analyze Relativity contents re: financial presentations
Crump, Skye	8/20/2025	2.5	Analyze Relativity contents re: going concern correspondence
Crump, Skye	8/20/2025	2.6	Analyze Relativity contents re: management communications
Desai, Bijal	8/20/2025	2.0	Analyze Relativity contents re: material with third-party advisors
Desai, Bijal	8/20/2025	1.8	Analyze Relativity contents re: tax discussions
Baker, Kevin	8/20/2025	1.8	Prepare report re: document preservation planning / Powin data sources
Waschitz, Seth	8/20/2025	0.5	Correspond with A&M team re: Relativity document review
Gonzalez, Andrea	8/20/2025	0.2	Correspond with A&M team re: Relativity review
Quatinetz, Hilary	8/20/2025	0.3	Correspondence with A&M team re: email threading results

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Professional	Date	Hours	Time Description
Pickering, Slade	8/20/2025	0.4	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/20/2025	0.4	Prepare daily statistics report for UCC counsel re: Relativity document review
Quatinetz, Hilary	8/20/2025	0.8	Update Relativity review process re: updated search terms
Guo, Zhangbo	8/20/2025	1.4	Enhance Relativity document review process re: deduplication coding
Waschitz, Seth	8/20/2025	0.9	Perform second pass review of responsive Relativity documents
Waschitz, Seth	8/20/2025	2.9	Perform second pass review of responsive Relativity documents
Desai, Bijal	8/20/2025	0.4	Prepare summary of responsive document for investigation
Waschitz, Seth	8/20/2025	0.2	Review fiscal year 2022 going concern memo
Gonzalez, Andrea	8/20/2025	2.6	Review Relativity contents re: key documents
Quatinetz, Hilary	8/20/2025	0.5	Set up prioritized review project for A&M Relativity document review set
Guo, Zhangbo	8/20/2025	1.2	Update Relativity document review process re: deduplication coding
Newman, Rich	8/21/2025	0.3	Participate on internal call (Newman, Waschitz, Desai) to discuss preference analysis
Waschitz, Seth	8/21/2025	0.3	Participate on internal call (Newman, Waschitz, Desai) to discuss preference analysis
Desai, Bijal	8/21/2025	0.3	Participate on internal call (Newman, Waschitz, Desai) to discuss preference analysis
Waschitz, Seth	8/21/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review update
Gonzalez, Andrea	8/21/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review update
Crump, Skye	8/21/2025	0.5	Participate on call with A&M team (Gonzalez, Waschitz, Crump) re: Relativity document review update
Waschitz, Seth	8/21/2025	0.4	Participate on call with UCC counsel and A&M team (Gonzalez, Waschitz, Crump) re: investigation
Gonzalez, Andrea	8/21/2025	0.4	Participate on call with UCC counsel and A&M team (Gonzalez, Waschitz, Crump) re: investigation
Crump, Skye	8/21/2025	0.4	Participate on call with UCC counsel and A&M team (Gonzalez, Waschitz, Crump) re: investigation
Gonzalez, Andrea	8/21/2025	0.2	Correspond with A&M team re: document review workplan for investigation
Waschitz, Seth	8/21/2025	1.3	Review customer invoice payments in 90 days prior to filing for preference analysis
Crump, Skye	8/21/2025	0.8	Address comments re: Relativity contents review
Crump, Skye	8/21/2025	1.2	Analyze 2022 audit presentation
Luna, Manuel	8/21/2025	1.3	Analyze Relativity contents re: CEO Session presentations
Desai, Bijal	8/21/2025	2.8	Analyze Relativity contents re: CIMC joint venture
Ragan, Conrad	8/21/2025	1.7	Analyze Relativity contents re: customer emails

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Professional	Date	Hours	Time Description
Desai, Bijal	8/21/2025	1.2	Analyze Relativity contents re: equity / capital raises
Ragan, Conrad	8/21/2025	2.2	Analyze Relativity contents re: financial data
Desai, Bijal	8/21/2025	1.3	Analyze Relativity contents re: financing issues
Ragan, Conrad	8/21/2025	1.6	Analyze Relativity contents re: financing needs
Desai, Bijal	8/21/2025	1.1	Analyze Relativity contents re: internal correspondence
Ragan, Conrad	8/21/2025	2.4	Analyze Relativity contents re: internal emails
Crump, Skye	8/21/2025	2.7	Analyze Relativity contents re: management communications
Luna, Manuel	8/21/2025	2.9	Analyze Relativity contents re: settlement agreement email correspondence
Ragan, Conrad	8/21/2025	1.8	Analyze Relativity contents re: supply agreements
Negangard, Kevin	8/21/2025	0.5	Participate on call with UCC counsel to review the mobile device preservation and analysis initiatives
Waschitz, Seth	8/21/2025	1.1	Continue second pass review of responsive Relativity documents
Baker, Kevin	8/21/2025	2.2	Prepare PowerShell scripting / reporting for SharePoint data preservation
Waschitz, Seth	8/21/2025	0.2	Correspond with A&M team re: Relativity file issues
Waschitz, Seth	8/21/2025	0.3	Correspond with Debtors and A&M team re: data preservation
Waschitz, Seth	8/21/2025	0.2	Correspond with Debtors re: Cash register diligence requests
Gonzalez, Andrea	8/21/2025	0.1	Correspond with UCC counsel re: data preservation timeframe
Waschitz, Seth	8/21/2025	0.3	Correspond with UCC counsel re: Relativity review
Pickering, Slade	8/21/2025	0.4	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/21/2025	0.4	Prepare daily statistics report for UCC counsel re: Relativity document review
Quatinetz, Hilary	8/21/2025	0.9	Prepare sample Relativity document review searches for UCC counsel and A&M team
Negangard, Kevin	8/21/2025	0.7	Call with Debtors' IT team re: the expanded data preservation and analysis initiatives
Negangard, Kevin	8/21/2025	0.5	Correspond with A&M team re: the identified custodian data collection sources and analysis initiatives
Quatinetz, Hilary	8/21/2025	1.3	Prepare report on custom hash dupe analysis results re: Relativity document review
Baker, Kevin	8/21/2025	1.9	Update data preservation workplan re: SharePoint / Slack data
Baker, Kevin	8/21/2025	0.5	Participate on call with Debtors' IT re: EthicsPoint data
Waschitz, Seth	8/21/2025	2.9	Perform sample analysis of non-responsive documents in Relativity
Waschitz, Seth	8/21/2025	2.1	Perform second pass review of responsive Relativity documents

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Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Crump, Skye	8/21/2025	1.6	Prepare analysis comparing financial statements
Negangard, Kevin	8/21/2025	0.8	Prepare workplan for mobile device preservation
Crump, Skye	8/21/2025	1.7	Prepare timeline of accounting events
Gonzalez, Andrea	8/21/2025	0.1	Review correspondence from A&M team re: data preservation time period
Gonzalez, Andrea	8/21/2025	0.1	Review correspondence from Debtors re: data preservation
Gonzalez, Andrea	8/21/2025	0.2	Review correspondence from UCC counsel re: key documents
Gonzalez, Andrea	8/21/2025	0.3	Review PwC's audit report to Powan management
Gonzalez, Andrea	8/21/2025	1.2	Review Relativity re: key documents
Quatinetz, Hilary	8/21/2025	1.1	Analyze technical issue documents re: Relativity document review
Gomerez, Ana	8/22/2025	1.0	Participate on call with Powin IT and A&M team (Gonzalez, Baker) to discuss Slack preservation scope / initial collection efforts
Baker, Kevin	8/22/2025	1.0	Participate on call with Powin IT and A&M team (Gonzalez, Baker) to discuss Slack preservation scope / initial collection efforts
Waschitz, Seth	8/22/2025	0.2	Participate on call with A&M team (Gonzalez, Waschitz) re: investigation workplan
Gonzalez, Andrea	8/22/2025	0.2	Participate on call with A&M team (Gonzalez, Waschitz) re: investigation workplan
Newman, Rich	8/22/2025	0.1	Speak to A&M team re: new value defense for preference analysis
Newman, Rich	8/22/2025	0.5	Review preference materials provided by Uzzi
Waschitz, Seth	8/22/2025	0.5	Analyze preference detail re: new value defenses
Ragan, Conrad	8/22/2025	1.1	Analyze Relativity contents re: accounting / audit matters
Crump, Skye	8/22/2025	1.3	Analyze Relativity contents re: accounting data
Desai, Bijal	8/22/2025	2.6	Analyze Relativity contents re: accounts payables
Desai, Bijal	8/22/2025	2.1	Analyze Relativity contents re: board discussions
Ragan, Conrad	8/22/2025	2.2	Analyze Relativity contents re: corporate governance
Ragan, Conrad	8/22/2025	1.1	Analyze Relativity contents re: corporate governance
Ragan, Conrad	8/22/2025	1.2	Analyze Relativity contents re: delays in payment
Ragan, Conrad	8/22/2025	1.7	Analyze Relativity contents re: equity / debt financing
Luna, Manuel	8/22/2025	1.6	Analyze Relativity contents re: financing indicative term sheets
Ragan, Conrad	8/22/2025	0.8	Analyze Relativity contents re: internal company presentations
Ragan, Conrad	8/22/2025	1.4	Analyze Relativity contents re: invoices

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Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Crump, Skye	8/22/2025	2.7	Analyze Relativity contents re: management communications
Crump, Skye	8/22/2025	2.1	Continue to analyze Relativity contents re: management communications
Desai, Bijal	8/22/2025	1.8	Analyze Relativity contents re: solvency concerns
Luna, Manuel	8/22/2025	2.6	Analyze Relativity contents re: weekly internal updates email correspondence
Waschitz, Seth	8/22/2025	1.4	Review of Relativity documents re: marked as responsive
Crump, Skye	8/22/2025	0.3	Correspond with A&M team re: accounting events timeline
Waschitz, Seth	8/22/2025	0.6	Correspond with A&M team re: Relativity document review
Gonzalez, Andrea	8/22/2025	0.2	Correspond with A&M team re: SharePoint documents
Pickering, Slade	8/22/2025	0.4	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/22/2025	0.4	Prepare daily statistics report for UCC counsel re: Relativity document review
Pickering, Slade	8/22/2025	0.2	Create saved search per case review team
Waschitz, Seth	8/22/2025	2.9	Continue review of Relativity documents marked as responsive
Baker, Kevin	8/22/2025	2.2	Review data preservation processes re: EthicsPoint data systems
Gonzalez, Andrea	8/22/2025	0.8	Review 2022 Audit UCC presentation
Waschitz, Seth	8/22/2025	0.4	Review and prioritize SharePoint data for preservation
Gonzalez, Andrea	8/22/2025	0.1	Review CATL complaint re: Powan
Gonzalez, Andrea	8/22/2025	0.1	Review correspondence re: data preservation status
Waschitz, Seth	8/22/2025	0.5	Review correspondence re: Relativity responsive documents
Waschitz, Seth	8/22/2025	0.3	Review correspondence with creditors re: missed payments/payment plan
Gonzalez, Andrea	8/22/2025	0.7	Review draft chronology of events
Gonzalez, Andrea	8/22/2025	0.4	Review emails from vendors re: payment delay
Gonzalez, Andrea	8/22/2025	0.2	Review index of SharePoint documents
Waschitz, Seth	8/22/2025	0.7	Review Powin chronology prepared by UCC counsel
Gonzalez, Andrea	8/22/2025	1.5	Review Relativity contents re: responsive documents
Baker, Kevin	8/22/2025	2.4	Supervise updates to Relativity re: Slack message data
Pickering, Slade	8/22/2025	0.3	Correspond with A&M team re: Relativity search terms
Gomerez, Ana	8/22/2025	0.8	Update internal evidence tracking system with details of collected dataset

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***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Crump, Skye	8/22/2025	1.6	Update timeline of accounting events
Ragan, Conrad	8/23/2025	1.1	Analyze Relativity contents re: cash flow forecasts
Ragan, Conrad	8/23/2025	1.9	Analyze Relativity contents re: equity / debt financing
Desai, Bijal	8/23/2025	1.2	Analyze Relativity contents re: financials presented to customers
Desai, Bijal	8/23/2025	1.9	Analyze Relativity contents re: historical financial statements
Desai, Bijal	8/23/2025	1.1	Analyze Relativity contents re: internal management correspondence
Ragan, Conrad	8/23/2025	1.2	Analyze Relativity contents re: representations to customers or third parties
Ragan, Conrad	8/23/2025	1.7	Analyze Relativity contents re: solvency concerns
Patel, Jugal	8/23/2025	1.8	Prepare workplan to organize Slack message data for import
Baker, Kevin	8/23/2025	0.6	Supervise coordination of Microsoft / Slack data preservation
Patel, Jugal	8/23/2025	1.9	Analyze Slack message data to ensure accuracy / alignment with investigation objectives
Desai, Bijal	8/24/2025	2.1	Analyze Relativity contents for investigation
Ragan, Conrad	8/24/2025	1.5	Analyze Relativity contents re: accounting / audit matters (restatement)
Desai, Bijal	8/24/2025	1.6	Analyze Relativity contents re: accounts receivables discussions
Ragan, Conrad	8/24/2025	1.1	Analyze Relativity contents re: internal Powin communications
Ragan, Conrad	8/24/2025	1.3	Analyze Relativity contents re: liquidity concerns
Crump, Skye	8/24/2025	2.1	Analyze Relativity contents re: management communications
Crump, Skye	8/24/2025	1.2	Analyze Relativity contents re: payments to creditors
Desai, Bijal	8/24/2025	1.2	Analyze Relativity contents re: responsive documents
Crump, Skye	8/24/2025	2.0	Analyze Relativity contents re: Teams data
Desai, Bijal	8/24/2025	1.6	Analyze Relativity contents re: unresponsive documents
Patel, Jugal	8/24/2025	1.7	Examine import logs to verify successful integration of Slack message data
Crump, Skye	8/24/2025	1.9	Prepare comparison of cash register data to SOFAs
Gonzalez, Andrea	8/24/2025	0.3	Review correspondence from UCC counsel re: key documents
Gonzalez, Andrea	8/24/2025	0.8	Review Relativity contents re: responsive documents
Crump, Skye	8/25/2025	0.8	Participate on call with A&M team (Ragan, Crump) re: Relativity document review
Ragan, Conrad	8/25/2025	0.8	Participate on call with A&M team (Ragan, Crump) re: Relativity document review

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***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Gonzalez, Andrea	8/25/2025	0.5	Participate on call with A&M team (Gonzalez, Crump) re: investigation update
Crump, Skye	8/25/2025	0.5	Participate on call with A&M team (Gonzalez, Crump) re: investigation update
Negangard, Kevin	8/25/2025	0.4	Prepare workplan summary / recommended preservation approach for UCC counsel discussion
Crump, Skye	8/25/2025	1.6	Analyze KPMG accounting restatement presentation
Luna, Manuel	8/25/2025	2.6	Analyze Relativity contents re: 2024 warrant financing
Crump, Skye	8/25/2025	1.7	Analyze Relativity contents re: accounting data
Crump, Skye	8/25/2025	2.1	Analyze Relativity contents re: business plan
Desai, Bijal	8/25/2025	1.0	Analyze Relativity contents re: capital raise
Ragan, Conrad	8/25/2025	1.7	Analyze Relativity contents re: corporate governance
Ragan, Conrad	8/25/2025	1.4	Analyze Relativity contents re: customer agreements
Desai, Bijal	8/25/2025	1.4	Analyze Relativity contents re: duplicative documents
Desai, Bijal	8/25/2025	0.7	Analyze Relativity contents re: equity infusions
Desai, Bijal	8/25/2025	1.2	Analyze Relativity contents re: financing considerations
Ragan, Conrad	8/25/2025	1.2	Analyze Relativity contents re: financing needs
Ragan, Conrad	8/25/2025	1.6	Analyze Relativity contents re: going concern memos
Desai, Bijal	8/25/2025	2.4	Analyze Relativity contents re: internal communications
Ragan, Conrad	8/25/2025	0.8	Analyze Relativity contents re: KPMG / financial restatements
Crump, Skye	8/25/2025	2.4	Analyze Relativity contents re: management communications
Ragan, Conrad	8/25/2025	1.3	Analyze Relativity contents re: past due payment demands
Ragan, Conrad	8/25/2025	0.7	Analyze Relativity contents re: professional / legal communications
Luna, Manuel	8/25/2025	2.8	Analyze Relativity contents re: responsive documents flagged by A&M team
Patel, Jugal	8/25/2025	1.7	Conduct review of Slack message formatting for Relativity document review
Baker, Kevin	8/25/2025	0.8	Coordinate Slack data conversion for processing / loading into Relativity
Patel, Jugal	8/25/2025	1.8	Verify Relativity export settings to ensure compliance with project requirements
Pickering, Slade	8/25/2025	0.5	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/25/2025	0.5	Prepare daily statistics report for UCC counsel re: Relativity document review
Baker, Kevin	8/25/2025	1.2	Participate in internal discussion re: ongoing SharePoint collection activities

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Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Gonzalez, Andrea	8/25/2025	0.4	Participate on call with UCC counsel and Ballard re: KPMG production
Luna, Manuel	8/25/2025	1.1	Prepare summary of responsive documents reviewed
Gonzalez, Andrea	8/25/2025	0.1	Review analysis of KKR pay downs for investigation
Gonzalez, Andrea	8/25/2025	0.3	Review correspondence from UCC counsel re: key documents
Gonzalez, Andrea	8/25/2025	0.2	Review correspondence re: 13-week cash flow documents
Gonzalez, Andrea	8/25/2025	0.5	Review correspondence re: accounting restatements
Gonzalez, Andrea	8/25/2025	0.2	Review financial support for going concern memo
Gonzalez, Andrea	8/25/2025	1.3	Review Relativity re: responsive documents
Negangard, Kevin	8/25/2025	0.5	Analyze summary re: custodian account preservation initiatives
Patel, Jugal	8/25/2025	1.6	Refine participant details within Slack message data to ensure consistency
Patel, Jugal	8/25/2025	1.9	Analyze exported data to confirm accuracy / alignment with UCC counsel directed workflows
Gonzalez, Andrea	8/26/2025	0.2	Discuss litigation progress with A&M team (Newman, Gonzalez)
Newman, Rich	8/26/2025	0.2	Discuss litigation progress with A&M team (Newman, Gonzalez)
Luna, Manuel	8/26/2025	0.9	Analyze Relativity contents re: 2022 consolidated financials
Luna, Manuel	8/26/2025	2.8	Analyze Relativity contents re: 2022 project approval presentations
Crump, Skye	8/26/2025	1.8	Analyze Relativity contents re: accounting data
Desai, Bijal	8/26/2025	1.2	Analyze Relativity contents re: audit regulations
Ragan, Conrad	8/26/2025	1.9	Analyze Relativity contents re: business forecast decks
Desai, Bijal	8/26/2025	1.9	Analyze Relativity contents re: cash forecasts
Desai, Bijal	8/26/2025	1.8	Analyze Relativity contents re: cash position
Ragan, Conrad	8/26/2025	0.5	Analyze Relativity contents re: company communications
Desai, Bijal	8/26/2025	0.7	Analyze Relativity contents re: customer correspondence
Luna, Manuel	8/26/2025	2.6	Analyze Relativity contents re: customer payment plans email correspondences
Ragan, Conrad	8/26/2025	0.8	Analyze Relativity contents re: debt financing
Ragan, Conrad	8/26/2025	0.9	Analyze Relativity contents re: delays in payment
Ragan, Conrad	8/26/2025	1.2	Analyze Relativity contents re: equity financing
Ragan, Conrad	8/26/2025	1.4	Analyze Relativity contents re: Greenbelt communications

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Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Ragan, Conrad	8/26/2025	1.3	Analyze Relativity contents re: KKR financing
Desai, Bijal	8/26/2025	1.7	Analyze Relativity contents re: liquidated damage considerations
Crump, Skye	8/26/2025	1.9	Analyze Relativity contents re: management communications
Luna, Manuel	8/26/2025	1.7	Analyze Relativity contents re: PwC audit reports
Luna, Manuel	8/26/2025	1.3	Analyze Relativity contents re: quality of earnings email correspondence
Ragan, Conrad	8/26/2025	1.8	Analyze Relativity contents re: solvency concerns
Patel, Jugal	8/26/2025	1.7	Conduct final review of Slack message data to ensure all elements were aligned with investigation objectives
Gonzalez, Andrea	8/26/2025	0.1	Correspond with A&M team re: SharePoint preservation
Pickering, Slade	8/26/2025	0.5	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/26/2025	0.5	Prepare daily statistics report for UCC counsel re: Relativity document review
Baker, Kevin	8/26/2025	0.6	Facilitate Slack data conversion / preparation for Relativity processing
Patel, Jugal	8/26/2025	1.6	Export Slack message data into the internal evidence tracking system for investigation records
Crump, Skye	8/26/2025	1.6	Prepare timeline of key Relativity documents
Patel, Jugal	8/26/2025	1.6	Revise Slack message review workplan
Negangard, Kevin	8/26/2025	0.7	Provide comments re: the data source analysis initiatives
Gonzalez, Andrea	8/26/2025	0.1	Review 2004 requests re: private equity
Gonzalez, Andrea	8/26/2025	0.3	Update SharePoint priority items
Gonzalez, Andrea	8/26/2025	0.3	Review EthicsPoint emails
Gonzalez, Andrea	8/26/2025	2.0	Review Relativity re: responsive documents
Negangard, Kevin	8/26/2025	0.9	Review summary re: the current status of the corporate custodian data collection initiatives
Quatinetz, Hilary	8/26/2025	0.8	Update Relativity review process re: search term for OneDrive review
Baker, Kevin	8/26/2025	1.1	Supervise coordination of EthicsPoint data preservation
Crump, Skye	8/26/2025	1.6	Update historical cash activity analysis for comments received
Pickering, Slade	8/26/2025	2.5	Prepare STR report for Relativity document review re: yielded document results
Pickering, Slade	8/26/2025	0.5	Update STR report for Relativity document review re: yielded document results
Patel, Jugal	8/26/2025	1.8	Validate exported Slack message data to confirm readiness for UCC counsel-directed review
Newman, Rich	8/27/2025	0.2	Review 2004 documents

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Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Crump, Skye	8/27/2025	1.4	Analyze KPMG engagement letter
Luna, Manuel	8/27/2025	2.1	Analyze Relativity contents re: 2025 cashflow forecast scenario update presentations
Crump, Skye	8/27/2025	2.2	Analyze Relativity contents re: accounting restatement
Ragan, Conrad	8/27/2025	0.8	Analyze Relativity contents re: bank communications
Desai, Bijal	8/27/2025	1.2	Analyze Relativity contents re: board minutes
Luna, Manuel	8/27/2025	1.4	Analyze Relativity contents re: business update email correspondence
Crump, Skye	8/27/2025	1.9	Analyze Relativity contents re: cash flow forecasts
Ragan, Conrad	8/27/2025	1.1	Analyze Relativity contents re: company communications
Luna, Manuel	8/27/2025	1.8	Analyze Relativity contents re: customer settlement letters
Ragan, Conrad	8/27/2025	1.7	Analyze Relativity contents re: financing matters
Ragan, Conrad	8/27/2025	1.6	Analyze Relativity contents re: 2023 audit report
Luna, Manuel	8/27/2025	2.4	Analyze Relativity contents re: KKR financing
Ragan, Conrad	8/27/2025	1.4	Analyze Relativity contents re: KPMG financial presentation
Desai, Bijal	8/27/2025	0.8	Analyze Relativity contents re: liquidity runway discussions
Crump, Skye	8/27/2025	2.6	Analyze Relativity contents re: management communications
Desai, Bijal	8/27/2025	1.1	Analyze Relativity contents re: meetings with equity sponsors
Ragan, Conrad	8/27/2025	2.1	Analyze Relativity contents re: past due communications
Ragan, Conrad	8/27/2025	0.6	Analyze Relativity contents re: payment delinquencies
Desai, Bijal	8/27/2025	1.2	Analyze Relativity contents re: settlement discussions
Desai, Bijal	8/27/2025	1.5	Analyze Relativity contents re: vendor negotiations
Champion, Leigh	8/27/2025	1.2	Conduct final validation procedures for Relativity document review
Patel, Jugal	8/27/2025	1.6	Conduct review of corporate cloud file storage site data for investigation
Patel, Jugal	8/27/2025	1.8	Update review of corporate cloud file storage site data for investigation
Patel, Jugal	8/27/2025	1.9	Coordinate with A&M team re: corporate cloud file storage site data workflow
Gonzalez, Andrea	8/27/2025	0.1	Correspond with A&M team re: status of data preservation
Pickering, Slade	8/27/2025	0.5	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/27/2025	0.5	Prepare daily statistics report for UCC counsel re: Relativity document review

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Professional	Date	Hours	Time Description
Baker, Kevin	8/27/2025	2.6	Preserve documents re: SharePoint site collections
Baker, Kevin	8/27/2025	2.6	Execute SharePoint data collection for responsive sites for UCC counsel
Champion, Leigh	8/27/2025	1.4	Prepare specialized metadata fields for custodian chat data for Relativity review
Quatinetz, Hilary	8/27/2025	1.5	Perform UCC counsel's search terms across entire Relativity review workspace / report counts
Quatinetz, Hilary	8/27/2025	0.5	Participate in call with UCC counsel re: search term parameters / review scope
Baker, Kevin	8/27/2025	2.8	Oversee preservation of key SharePoint sites identified as responsive to discovery requests
Patel, Jugal	8/27/2025	1.6	Perform data preservation re: corporate cloud file storage site data workflow
Quatinetz, Hilary	8/27/2025	0.4	Analyze OneDrive batches per UCC counsel and re-batch based on updated search criteria
Gonzalez, Andrea	8/27/2025	0.1	Review correspondence from A&M team re: data preservation update
Negangard, Kevin	8/27/2025	0.8	Review correspondence from UCC counsel re: the current status of the data preservation initiatives
Gonzalez, Andrea	8/27/2025	0.9	Review Relativity re: responsive documents
Quatinetz, Hilary	8/27/2025	1.5	Update Relativity review process re: duplicate e-mail correspondence
Negangard, Kevin	8/27/2025	0.8	Review revised discovery initiatives / corporate data sources
Pickering, Slade	8/27/2025	0.5	Prepare STR report for Relativity document review for updated search parameters
Champion, Leigh	8/27/2025	1.3	Validate custodian document / chat data for Relativity review
Gonzalez, Andrea	8/28/2025	0.5	Participate on call with Ballard, UCC counsel, and A&M team (Gonzalez, Crump) re: accounting diligence
Crump, Skye	8/28/2025	0.5	Participate on call with Ballard, UCC counsel, and A&M team (Gonzalez, Crump) re: accounting diligence
Crump, Skye	8/28/2025	1.8	Analyze Relativity contents re: accounting restatement
Crump, Skye	8/28/2025	1.1	Analyze Relativity contents re: board materials
Desai, Bijal	8/28/2025	1.3	Analyze Relativity contents re: cash accounts
Ragan, Conrad	8/28/2025	1.8	Analyze Relativity contents re: disputed payment communications
Desai, Bijal	8/28/2025	2.1	Analyze Relativity contents re: EKS considerations
Luna, Manuel	8/28/2025	1.7	Analyze Relativity contents re: financial forecast email correspondence
Ragan, Conrad	8/28/2025	0.4	Analyze Relativity contents re: Greenbelt communications
Ragan, Conrad	8/28/2025	1.7	Analyze Relativity contents re: internal Powin communications
Luna, Manuel	8/28/2025	2.3	Analyze Relativity contents re: CIMC joint venture email correspondence
Ragan, Conrad	8/28/2025	1.4	Analyze Relativity contents re: KKR loan discussions

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Professional	Date	Hours	Time Description
Luna, Manuel	8/28/2025	1.4	Analyze Relativity contents re: legal opinions
Luna, Manuel	8/28/2025	2.4	Analyze Relativity contents re: liquidated damages email correspondence with customers
Ragan, Conrad	8/28/2025	1.2	Analyze Relativity contents re: liquidity forecasts
Crump, Skye	8/28/2025	1.9	Analyze Relativity contents re: management communications
Ragan, Conrad	8/28/2025	0.9	Analyze Relativity contents re: past due communications
Desai, Bijal	8/28/2025	2.3	Analyze Relativity contents re: payment obligations
Crump, Skye	8/28/2025	1.3	Analyze Relativity contents re: payments to creditors
Ragan, Conrad	8/28/2025	1.1	Analyze Relativity contents re: project / financing draft documents
Desai, Bijal	8/28/2025	1.1	Analyze Relativity contents re: unresponsive documents
Baker, Kevin	8/28/2025	2.8	Coordinate preservation efforts / reporting for SharePoint sites in compliance with forensic standards
Negangard, Kevin	8/28/2025	0.4	Correspond with UCC counsel to review the revised data analysis / summary reporting initiatives
Pickering, Slade	8/28/2025	0.5	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/28/2025	0.5	Prepare daily statistics report for UCC counsel re: Relativity document review
Champion, Leigh	8/28/2025	1.9	Update metadata extraction for keys search term analysis for Relativity review
Baker, Kevin	8/28/2025	2.2	Implement preservation protocols for responsive SharePoint sites identified in litigation scope
Guo, Zhangbo	8/28/2025	0.7	Inspect Relativity document review processes for quality assurance
Negangard, Kevin	8/28/2025	0.6	Prepare draft workplan for Debtors' IT team to finalize the corporate custodian data collection approach
Negangard, Kevin	8/28/2025	0.5	Review comments re: the data preservation / analysis initiatives
Gonzalez, Andrea	8/28/2025	1.9	Review Relativity re: responsive documents
Negangard, Kevin	8/28/2025	0.4	Review summary re: the custodian account preservation initiatives and documentation of corporate IT environment
Quatinetz, Hilary	8/28/2025	1.3	Update Relativity review process re: revised search criteria for document batching
Nagle, Tyler	8/28/2025	2.1	Perform collection assessment for data processing re: Relativity document review
Gonzalez, Andrea	8/29/2025	0.3	Review summary of Slack data
Newman, Rich	8/29/2025	0.1	Review email from A&M team re: discovery
Luna, Manuel	8/29/2025	2.2	Analyze Relativity contents re: 2024 warrant email discussions
Crump, Skye	8/29/2025	1.7	Analyze Relativity contents re: accounting restatement
Crump, Skye	8/29/2025	1.7	Analyze Relativity contents re: cash flow forecasts

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Professional	Date	Hours	Time Description
Luna, Manuel	8/29/2025	2.2	Analyze Relativity contents re: contract customer negotiations email correspondence
Ragan, Conrad	8/29/2025	1.9	Analyze Relativity contents re: delinquent payment notices
Luna, Manuel	8/29/2025	1.1	Analyze Relativity contents re: employment agreement email discussions
Ragan, Conrad	8/29/2025	1.8	Analyze Relativity contents re: financing communications
Ragan, Conrad	8/29/2025	0.8	Analyze Relativity contents re: internal communications
Ragan, Conrad	8/29/2025	2.1	Analyze Relativity contents re: internal forecast presentations
Crump, Skye	8/29/2025	1.8	Analyze Relativity contents re: management communications
Ragan, Conrad	8/29/2025	1.1	Analyze Relativity contents re: solvency concerns
Luna, Manuel	8/29/2025	0.8	Analyze Relativity contents re: warrant purchase agreements
Pickering, Slade	8/29/2025	0.3	Batch out Relativity documents for review
Champion, Leigh	8/29/2025	1.6	Update metadata extraction in Relativity for UCC counsel
Negangard, Kevin	8/29/2025	0.7	Coordinate with project team re: the custodian data analysis and reporting initiatives
Crump, Skye	8/29/2025	0.5	Correspond with A&M team re: Relativity contents review
Negangard, Kevin	8/29/2025	0.8	Correspond with UCC counsel re: custodian mobile device / corporate record preservation initiatives
Pickering, Slade	8/29/2025	0.5	Prepare daily statistics report for A&M re: Relativity document review
Pickering, Slade	8/29/2025	0.5	Prepare daily statistics report for UCC counsel re: Relativity document review
Pickering, Slade	8/29/2025	0.5	Create Delta save searches for UCC counsel
Champion, Leigh	8/29/2025	1.3	Develop structured metadata extraction procedures re: Relativity review
Champion, Leigh	8/29/2025	0.7	Develop validation procedures / transfer approved documents into Relativity
Pickering, Slade	8/29/2025	0.5	Update email gap analysis for Company insider
Baker, Kevin	8/29/2025	1.1	Engage in internal team discussions re: progress of SharePoint collection efforts
Negangard, Kevin	8/29/2025	0.7	Prepare draft summary re: custodian account preservation initiatives
Negangard, Kevin	8/29/2025	0.8	Prepare revised workplan for Debtors' IT team to finalize the corporate custodian data collection approach
Crump, Skye	8/29/2025	1.5	Refine Relativity search terms
Negangard, Kevin	8/29/2025	0.6	Analyze identified corporate data sources requested by UCC counsel
Waschitz, Seth	8/29/2025	1.7	Review correspondence re: investigation
Pickering, Slade	8/29/2025	0.1	Update existing searches

Exhibit B

***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Pickering, Slade	8/29/2025	1.5	Update STR report for Relativity document review re: yielded document results
Luna, Manuel	8/29/2025	1.8	Analyze Relativity contents re: customer master service agreement email correspondences
Gonzalez, Andrea	8/30/2025	0.1	Correspond with A&M team re: data preservation
Luna, Manuel	8/30/2025	1.4	Analyze Relativity contents re: email correspondence with legal professionals
Gonzalez, Andrea	8/30/2025	0.1	Correspond with UCC counsel re: NetSuite access / SharePoint
Gonzalez, Andrea	8/30/2025	0.7	Review Relativity re: responsive documents
Gonzalez, Andrea	8/31/2025	0.8	Review Relativity re: responsive documents
Subtotal		833.4	

SOFAs & SOALs			
Newman, Rich	8/4/2025	0.5	Respond to CIMC question from creditor
Waschitz, Seth	8/4/2025	0.4	Review and edit transfers to CIMC analysis
Desai, Bijal	8/4/2025	0.1	Prepare diligence requests re: transfers to / from CIMC
Desai, Bijal	8/4/2025	0.8	Prepare summary of transfers / payments to CIMC
Desai, Bijal	8/4/2025	0.9	Update summary of transfers / payments to CIMC
Waschitz, Seth	8/4/2025	0.5	Analyze CIMC payments in SOFA
Desai, Bijal	8/4/2025	0.6	Analyze payments within 90 days
Waschitz, Seth	8/4/2025	0.2	Correspond with A&M team re: CIMC payments
Desai, Bijal	8/4/2025	0.2	Correspond with Debtors re: SOFA/SOAL diligence requests
Desai, Bijal	8/4/2025	0.8	Review board materials re: former D&O listing re: SOFA
Waschitz, Seth	8/5/2025	0.2	Correspond with A&M team re: CIMC payments
Newman, Rich	8/5/2025	0.1	Correspond with A&M team re: CIMC review
Newman, Rich	8/5/2025	0.4	Review supplier spend for one-year payments
Ragan, Conrad	8/7/2025	0.4	Review and comment on CIMC objection to assumption cure
Gonzalez, Andrea	8/7/2025	0.2	Review summary of payments to CIMC
Waschitz, Seth	8/7/2025	0.2	Correspond with A&M team re: transfers to non-Debtors
Gonzalez, Andrea	8/7/2025	0.2	Review SOFA / SOAL report to UCC

Exhibit B

***Powin, LLC, et al.
Time Detail by Project Category
August 1, 2025 through August 31, 2025***

Professional	Date	Hours	Time Description
Desai, Bijal	8/13/2025	0.7	Conduct research re: Powin's total debts / assets
Waschitz, Seth	8/19/2025	1.4	Review 90-day payment detail
Newman, Rich	8/29/2025	0.5	Begin review of CIMC data
Desai, Bijal	8/29/2025	0.4	Analyze Debtors' summary of CIMC payments
Subtotal		9.7	
Tax Matters			
Waschitz, Seth	8/14/2025	0.2	Participate on call with A&M team (Newman, Waschitz) re: tax attributes
Newman, Rich	8/14/2025	0.2	Participate on call with A&M team (Newman, Waschitz) re: tax attributes
Newman, Rich	8/14/2025	0.3	Participate on call with UCC counsel and A&M team (Newman, Waschitz) re: tax attributes
Waschitz, Seth	8/14/2025	0.3	Participate on call with UCC counsel and A&M team (Newman, Waschitz) re: tax attributes
Newman, Rich	8/14/2025	0.2	Correspond with UCC counsel and Uzzi re: tax attributes
Newman, Rich	8/14/2025	0.6	Review historical tax data sheet
Waschitz, Seth	8/14/2025	0.2	Correspond with UCC counsel re: tax attributes
Subtotal		2.0	
Grand Total		1,032.4	

EXHIBIT C
ITEMIZED EXPENSE DETAIL
FOR THE FEE PERIOD

Exhibit C

Powin, LLC, et al.
Expense Detail by Category
August 1, 2025 through August 31, 2025

Category / Professional	Date	Expenses (\$)	Description
Expenses			
Newman, Rich	8/10/2025	\$ 26.81	Wireless usage charges
Gonzalez, Andrea	8/10/2025	19.08	Wireless usage charges
Grand Total		\$ 45.89	