

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

In re:	)	
	)	Chapter 11
TEHUM CARE SERVICES, INC., <sup>1</sup>	)	
	)	Case No. 23-90086 (CML)
Debtor.	)	

**SEVENTH MONTHLY FEE STATEMENT OF PROVINCE, LLC  
FOR COMPENSATION FOR SERVICES AND REIMBURSEMENT  
OF EXPENSES AS FINANCIAL ADVISOR TO THE OFFICIAL TORT  
CLAIMANTS' COMMITTEE FOR THE PERIOD FROM  
JULY 1, 2024 THROUGH JULY 31, 2024**

Pursuant to the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 357] entered by the Court on April 14, 2022 (the "Interim Compensation Order"), Province, LLC ("Province"), financial advisor to the Official Tort Claimants' Committee of Tehum Care Services, Inc. (the "TCC"), submits this monthly statement (the "Statement") of services rendered and expenses incurred in this case for the period from July 1, 2024 through July 31, 2024 (the "Statement Period").

**I. Itemization of Services Rendered by Province**

A. The following is a list of individuals and their respective titles that provided services during the Statement Period. It includes information regarding their respective billing rates and the total number of hours spent by each individual providing services during the Statement Period for which Province seeks compensation.

<sup>1</sup> The last four digits of the Debtor's federal tax identification number is 8853. The Debtor's service address is: 205 Powell Place, Suite 104, Brentwood, Tennessee 37027.



**SUMMARY**

<b>Name of Professional Individual</b>	<b>Position of the Applicant, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Michael Atkinson, MBA, CPA, CIRA, ABV, CVA, CFE, CFF	Principal – Financial consulting, bankruptcy consulting, and litigation analysis since 1991.	\$1,420	35.2	\$49,984.00
Jason Crockett, MBA, CIRA	Principal - Financial consulting, corporate restructuring, and litigation analysis since 2002.	\$1,100	21.3	\$23,430.00
James Bland	Director - Financial analysis and management consulting since 2016.	\$820	41.9	\$34,358.00
Mitchell Boal, CFA	Vice President - Financial and data analytics.	\$670	2.2	\$1,474.00
Timothy Strickler	Senior Associate - Corporate restructuring, litigation and financial investigation.	\$590	6.2	\$3,658.00
Reymundo Delgado	Analyst	\$400	6.7	\$2,680.00
	<b>Subtotal</b>		<b>113.5</b>	<b>\$115,584.00</b>
<b>Para Professionals</b>		<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Eric Mattson	Matter Manager	\$300	0.8	\$240.00
Laura Conn	Matter Administrator	\$270	2.6	\$702.00
	<b>Subtotal</b>		<b>3.4</b>	<b>\$942.00</b>
			<b>Fee Statement Hours</b>	<b>Total Compensation</b>
	<b>Grand Total</b>		<b>116.9</b>	<b>\$116,526.00</b>

B. The time records of Province consisting of a daily breakdown of the time spent by each person on each day and detail as to the disbursements incurred are attached as **Exhibit A** to this Statement.

## **II. Itemization of Services Rendered and Disbursements Incurred by Category**

The following itemization presents the services rendered by Province by task category and provides a summary of disbursements incurred by category of disbursement.

### **1. Services Rendered**

The following services were rendered in the following task categories:

<b>Project Categories</b>	<b>Total Hours</b>	<b>Total Fees</b>
Business Analysis / Operations	53.4	\$51,630.00
Claims Analysis and Objections	6.9	\$4,428.00
Committee Activities	9.1	\$10,074.00
Court Filings	1.8	\$720.00
Fee / Employment Applications	4.4	\$1,612.00
Financing Activities	16.1	\$19,406.00
Litigation	21.2	\$24,256.00
Plan and Disclosure Statement	4.0	\$4,400.00
<b>Grand Total</b>	<b>116.9</b>	<b>\$116,526.00</b>

A detailed itemization of the services rendered in each of the above task categories is set forth in Exhibit A.

2. Disbursements Incurred

The disbursements incurred by Province for this Statement are as follows:

<b>Expense Category</b>	<b>Description</b>	<b>Total Expenses</b>
<b>Total Expenses</b>		<b>\$0.00</b>

A detailed itemization of the disbursements incurred in each of the above expense categories is set forth in Exhibit A.

3. Total Amount Payable

Accordingly, the amount of compensation and expenses payable for this Statement Period is **\$93,220.80** which is calculated as follows:

Total Fees for Services Rendered During Statement Period	\$116,526.00
Twenty Percent (20%) Holdback	\$23,305.20
Fees Minus Holdback	\$93,220.80
Costs (100%)	\$0.00
<b>Total</b>	<b>\$93,220.80</b>

**WHEREFORE**, pursuant to the Interim Compensation Order, Province requests payment of (i) compensation in the amount of \$93,220.80 (80% of \$116,526.00) on account of actual, reasonable and necessary professional services rendered to the TCC by Province and (ii)

reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred on behalf of the TCC by Province.

Dated: August 16, 2024

Respectfully submitted,

By: /s/ Michael Atkinson

Michael Atkinson, Principal  
Province, LLC  
2360 Corporate Circle, Suite 340  
Henderson, NV 89074  
(702) 685-5555  
matkinson@provincefirm.com

*Financial Advisor to the Official Tort  
Claimants' Committee*

**CERTIFICATE OF SERVICE**

I certify that on August 16, 2024, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

*/s/ Michael Atkinson*

---

MICHAEL ATKINSON

**EXHIBIT A****BILLING DETAILS**

<b>Entry Date</b>	<b>Person</b>	<b>Comments</b>	<b>Task</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Amount</b>
7/1/2024	Reymundo Delgado	Created an internal update on the Debtor's latest docket filings.	Court Filings	0.30	400.00	\$120.00
7/2/2024	Michael Atkinson	Reviewed and analyzed proposal from settling party.	Business Analysis / Operations	0.80	1,420.00	\$1,136.00
7/2/2024	Jason Crockett	Analyzed potential plan and settlement structure and recovery for creditors.	Plan and Disclosure Statement	0.90	1,100.00	\$990.00
7/2/2024	James Bland	Created draft go-forward budget.	Business Analysis / Operations	2.60	820.00	\$2,132.00
7/3/2024	Jason Crockett	Modeled potential settlement framework with payment over time and net recoveries for creditors.	Litigation	0.50	1,100.00	\$550.00
7/3/2024	Michael Atkinson	Reviewed proposal and work with counsel on counter.	Business Analysis / Operations	1.70	1,420.00	\$2,414.00
7/3/2024	James Bland	Updated professional fee paydown schedule.	Business Analysis / Operations	2.80	820.00	\$2,296.00
7/3/2024	Jason Crockett	Analyzed professional fee repayment schedule and options under latest proposal.	Plan and Disclosure Statement	0.60	1,100.00	\$660.00
7/3/2024	James Bland	Analyzed latest Lefkowitz proposal.	Committee Activities	2.50	820.00	\$2,050.00
7/3/2024	Jason Crockett	Reviewed economic detail in latest proposal and impact on creditors.	Litigation	0.30	1,100.00	\$330.00
7/4/2024	Michael Atkinson	Reviewed and created supporting analysis for counsel related to counter proposal.	Business Analysis / Operations	1.30	1,420.00	\$1,846.00
7/4/2024	Michael Atkinson	Update counsel on proposal math.	Business Analysis / Operations	0.80	1,420.00	\$1,136.00
7/4/2024	James Bland	Updated professional fee paydown schedule per counsel request.	Business Analysis / Operations	2.10	820.00	\$1,722.00
7/4/2024	Jason Crockett	Analyzed and model various scenarios for catchup payment on professional fees and addressing shortfalls.	Litigation	0.80	1,100.00	\$880.00
7/5/2024	Michael Atkinson	Reviewed updated proposal.	Business Analysis / Operations	0.80	1,420.00	\$1,136.00
7/5/2024	Mitchell Boal	Reviewed colleagues time entries ahead of fee app creation.	Fee / Employment Applications	0.70	670.00	\$469.00
7/6/2024	Michael Atkinson	Reviewed settlement proposal.	Litigation	0.80	1,420.00	\$1,136.00
7/7/2024	Michael Atkinson	Reviewed and prepared materials for committee and counsel on settlement.	Litigation	1.70	1,420.00	\$2,414.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
7/7/2024	James Bland	Created deck related to latest proposed settlement offer.	Litigation	2.20	820.00	\$1,804.00
7/7/2024	Jason Crockett	Reviewed and prepared updates to waterfall model and creditor recoveries under latest proposal.	Plan and Disclosure Statement	1.20	1,100.00	\$1,320.00
7/7/2024	James Bland	Analyzed proposed settlement offer.	Litigation	1.20	820.00	\$984.00
7/8/2024	Michael Atkinson	Reviewed and prepared materials for committee call.	Committee Activities	1.10	1,420.00	\$1,562.00
7/8/2024	Jason Crockett	Prepared materials for committee meeting regarding most recent proposal.	Committee Activities	0.60	1,100.00	\$660.00
7/8/2024	James Bland	Revised settlement offer-related deck.	Litigation	1.20	820.00	\$984.00
7/8/2024	James Bland	Assisted M. Atkinson in preparing for committee call.	Committee Activities	1.50	820.00	\$1,230.00
7/8/2024	Eric Mattson	Corresponded with internal team re: interim fee app.	Fee / Employment Applications	0.10	300.00	\$30.00
7/9/2024	Jason Crockett	Analyzed impact of opt outs on remaining trust creditor recoveries, based on various assumptions.	Claims Analysis and Objections	0.70	1,100.00	\$770.00
7/9/2024	Jason Crockett	Prepared analysis for Committee regarding most recent settlement offer and potential recovery for claimants, with certain opt out assumptions.	Litigation	1.00	1,100.00	\$1,100.00
7/9/2024	Michael Atkinson	Reviewed and prepared for committee presentation.	Committee Activities	1.80	1,420.00	\$2,556.00
7/9/2024	Jason Crockett	Participated in TCC call regarding negotiation status.	Committee Activities	0.80	1,100.00	\$880.00
7/9/2024	Michael Atkinson	Attended committee call.	Committee Activities	0.80	1,420.00	\$1,136.00
7/9/2024	James Bland	Analyzed latest settlement proposal.	Litigation	2.80	820.00	\$2,296.00
7/10/2024	Michael Atkinson	Reviewed litigation assets for counsel.	Litigation	0.80	1,420.00	\$1,136.00
7/11/2024	James Bland	Updated professional fee paydown schedule.	Business Analysis / Operations	2.20	820.00	\$1,804.00
7/11/2024	Michael Atkinson	Reviewed response and provided analysis and thoughts to counsel.	Business Analysis / Operations	1.20	1,420.00	\$1,704.00
7/11/2024	Jason Crockett	Prepared updated schedules regarding use of settlement funds for admin costs.	Litigation	0.70	1,100.00	\$770.00
7/14/2024	Michael Atkinson	Reviewed professional fee budgets.	Business Analysis / Operations	0.80	1,420.00	\$1,136.00
7/15/2024	Laura Conn	Drafted Sixth (June) Monthly Fee Statement (1.0). Emailed to R. Busto for review (0.1).	Fee / Employment Applications	1.10	270.00	\$297.00
7/15/2024	Michael Atkinson	Reviewed and analyzed new settlement.	Litigation	1.30	1,420.00	\$1,846.00
7/16/2024	Michael Atkinson	Reviewed and analyzed questions from counsel.	Business Analysis / Operations	0.90	1,420.00	\$1,278.00



Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
7/16/2024	James Bland	Updated professional fee payment schedule.	Business Analysis / Operations	2.10	820.00	\$1,722.00
7/17/2024	Reymundo Delgado	Created an internal update on the Debtor's latest docket filings.	Court Filings	0.30	400.00	\$120.00
7/17/2024	Jason Crockett	Analyzed and modeled varying protocols for payment of admin expenses accrued and budgeted.	Litigation	0.80	1,100.00	\$880.00
7/17/2024	James Bland	Updated professional fee payment schedule per counsel request.	Business Analysis / Operations	2.70	820.00	\$2,214.00
7/17/2024	James Bland	Made further revisions to professional fee payment schedule per counsel request.	Business Analysis / Operations	2.30	820.00	\$1,886.00
7/17/2024	Michael Atkinson	Call with counsel regarding settlement.	Litigation	0.60	1,420.00	\$852.00
7/17/2024	Michael Atkinson	Reviewed proposal and provided counsel scenarios for negotiations.	Business Analysis / Operations	0.90	1,420.00	\$1,278.00
7/19/2024	Jason Crockett	Reviewed and analyzed draft DIP documents and potential uses of advances for professional fees.	Financing Activities	1.40	1,100.00	\$1,540.00
7/19/2024	Michael Atkinson	Reviewed and prepared slides for committee regarding settlement.	Litigation	0.90	1,420.00	\$1,278.00
7/19/2024	Michael Atkinson	Reviewed and prepared slides for committee regarding settlement.	Litigation	0.90	1,420.00	\$1,278.00
7/19/2024	Reymundo Delgado	Created an internal update on the Debtor's latest docket filings.	Court Filings	0.30	400.00	\$120.00
7/20/2024	Jason Crockett	Reviewed and analyzed professional fee accruals by period and model of repayment per settlement agreement.	Financing Activities	1.20	1,100.00	\$1,320.00
7/20/2024	James Bland	Assisted M. Atkinson in preparing for call with counsel.	Business Analysis / Operations	1.10	820.00	\$902.00
7/20/2024	James Bland	Updated professional fee payment schedule.	Business Analysis / Operations	2.70	820.00	\$2,214.00
7/20/2024	Michael Atkinson	Reviewed settlement, cash and professional fees and email debtor regarding same.	Business Analysis / Operations	1.70	1,420.00	\$2,414.00
7/20/2024	Jason Crockett	Reviewed and prepared comments to DIP financing proposed order and analyzed professional fee payment waterfall.	Financing Activities	1.10	1,100.00	\$1,210.00
7/20/2024	Michael Atkinson	Call with counsel regarding settlement.	Litigation	0.60	1,420.00	\$852.00
7/21/2024	Michael Atkinson	Reviewed and analyzed DIP agreement.	Financing Activities	0.90	1,420.00	\$1,278.00
7/21/2024	Reymundo Delgado	Updated the Debtor's Balance Sheet based on the latest MOR.	Business Analysis / Operations	2.60	400.00	\$1,040.00
7/21/2024	Jason Crockett	Reviewed language edits in latest draft DIP order and prepared comments for counsel.	Financing Activities	0.90	1,100.00	\$990.00



Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
7/21/2024	Jason Crockett	Prepared updated analysis of waterfall of payment of costs associated with DIP financing and accrued professional fees in potential settlement agreement.	Financing Activities	1.00	1,100.00	\$1,100.00
7/21/2024	Michael Atkinson	Reviewed and created updated materials for committee on settlement.	Litigation	0.90	1,420.00	\$1,278.00
7/21/2024	Reymundo Delgado	Updated the Debtor's Income Statement based on the latest MOR.	Business Analysis / Operations	2.30	400.00	\$920.00
7/22/2024	James Bland	Revised professional fee payment schedule (part 1 of 2).	Business Analysis / Operations	2.50	820.00	\$2,050.00
7/22/2024	Michael Atkinson	Reviewed and discussed DIP agreement with counsel.	Financing Activities	0.60	1,420.00	\$852.00
7/22/2024	Reymundo Delgado	Reviewed dockets to report the firm's latest application.	Court Filings	0.60	400.00	\$240.00
7/22/2024	Jason Crockett	Reviewed draft exhibits to DIP financing proposed order.	Financing Activities	0.90	1,100.00	\$990.00
7/22/2024	James Bland	Revised professional fee payment schedule (part 2 of 2).	Business Analysis / Operations	2.80	820.00	\$2,296.00
7/22/2024	Michael Atkinson	Reviewed and analyzed budget issues.	Business Analysis / Operations	0.90	1,420.00	\$1,278.00
7/22/2024	Jason Crockett	Reviewed and prepared updates to financing exhibits and proposed DIP order.	Financing Activities	1.60	1,100.00	\$1,760.00
7/22/2024	Michael Atkinson	Reviewed and implemented changes provided by counsel for DIP issues.	Financing Activities	0.80	1,420.00	\$1,136.00
7/22/2024	Michael Atkinson	Reviewed DIP and created exhibits for counsel regarding.	Financing Activities	2.30	1,420.00	\$3,266.00
7/22/2024	Jason Crockett	Reviewed and analyzed draft DIP order and prepared comments.	Financing Activities	0.80	1,100.00	\$880.00
7/23/2024	James Bland	Analyzed and redlined draft trust distribution procedures.	Business Analysis / Operations	2.10	820.00	\$1,722.00
7/23/2024	Timothy Strickler	Reviewed and analyzed litigation claims filed.	Claims Analysis and Objections	1.60	590.00	\$944.00
7/23/2024	Jason Crockett	Reviewed draft TDP framework and prepared comments for counsel.	Plan and Disclosure Statement	1.30	1,100.00	\$1,430.00
7/23/2024	Michael Atkinson	Reviewed and analyzed DIP issues for counsel.	Financing Activities	0.70	1,420.00	\$994.00
7/24/2024	Michael Atkinson	Reviewed and analyzed TDP and provide comments to counsel.	Business Analysis / Operations	1.80	1,420.00	\$2,556.00
7/24/2024	Reymundo Delgado	Reviewed court filings re: certificate of counsel.	Court Filings	0.30	400.00	\$120.00
7/24/2024	Jason Crockett	Prepared updated waterfall of professional fee payment schedule as agreed.	Financing Activities	0.80	1,100.00	\$880.00
7/24/2024	Michael Atkinson	Reviewed and organized insurance materials for insurance counsel.	Business Analysis / Operations	0.60	1,420.00	\$852.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
7/24/2024	Timothy Strickler	Continued reviewing/analyzing litigation claims filed.	Claims Analysis and Objections	2.50	590.00	\$1,475.00
7/24/2024	Michael Atkinson	Reviewed and updated exhibits for counsel.	Business Analysis / Operations	1.20	1,420.00	\$1,704.00
7/24/2024	James Bland	Revised professional fee payment schedule.	Business Analysis / Operations	2.50	820.00	\$2,050.00
7/25/2024	Laura Conn	Drafted 1st Interim (Dec - June 2024) (1.4). Sent to J. Bland and R. Busto for review (0.1).	Fee / Employment Applications	1.50	270.00	\$405.00
7/25/2024	Jason Crockett	Reviewed updated draft DIP order and budget.	Financing Activities	0.50	1,100.00	\$550.00
7/25/2024	Eric Mattson	Revised interim fee app (0.6). Emailed to L. Conn for review (0.1).	Fee / Employment Applications	0.70	300.00	\$210.00
7/25/2024	Michael Atkinson	Reviewed claims and questions from counsel related to potential class claims.	Business Analysis / Operations	0.80	1,420.00	\$1,136.00
7/25/2024	Timothy Strickler	Continued review/analysis of litigation claims filed.	Claims Analysis and Objections	2.10	590.00	\$1,239.00
7/26/2024	Mitchell Boal	Analyzed professional fee spend and burn rate.	Business Analysis / Operations	1.20	670.00	\$804.00
7/26/2024	Mitchell Boal	Reviewed latest draft fee application before filing.	Fee / Employment Applications	0.30	670.00	\$201.00
7/29/2024	Michael Atkinson	Reviewed question from counsel, analyzed and responded.	Business Analysis / Operations	0.60	1,420.00	\$852.00
7/29/2024	Jason Crockett	Reviewed latest edits to draft DIP order and prepared comments for counsel.	Financing Activities	0.60	1,100.00	\$660.00
7/29/2024	Michael Atkinson	Reviewed settlement proposal and discussed with counsel.	Litigation	0.90	1,420.00	\$1,278.00
7/31/2024	Jason Crockett	Reviewed letter from proposed fee examiner process and prepared comments for counsel.	Litigation	0.30	1,100.00	\$330.00