

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

NEW WEI, INC.)	
)	CASE NO. 15-02741-TOM
)	CHAPTER 7
Debtor.)	

**INTERIM APPLICATION FOR COMPENSATION
BY ACCOUNTANT FOR THE TRUSTEE**

**To: The Honorable Tamara O. Mitchell
United States Bankruptcy Judge**

PART I. COVER SHEET

- 1) Name of Applicant: Edmond R. Denaburg
- 2) Date Application for Employment was Filed: February 22, 2017
- 3) Date of Order Authorizing Employment: February 24, 2017
- 4) Professional Services Provided to: Chapter 7 Trustee
- 5) Period for Which Compensation is Sought: January 1, 2022 Through December 31, 2022
- 6) (a) Amount of Fees Sought: \$15,015.00 (b) Amount of Expenses Sought: \$156.95
- 7) This is an X Interim Application Final Application
- 8) Disclosure of All Prior Application for Compensation:

<u>Date Filed</u>	<u>Period Covered</u>	<u>Fees Requested</u>	<u>Expenses Requested</u>	<u>Total Allowed</u>
November 15, 2017	February 15, 2017-November 1, 2017	<u>\$65,726.80</u>	<u>\$ 1,210.96</u>	<u>\$66,937.76</u>
January 9, 2019	November 2, 2017-December 31, 2018	<u>\$73,593.60</u>	<u>\$ 2,135.35</u>	<u>\$75,728.95</u>
November 25, 2019	January 1, 2019-November 15, 2019	<u>\$26,276.70</u>	<u>\$ 439.05</u>	<u>\$26,593.65</u>
November 25, 2020	November 16, 2019-October 31, 2020	<u>\$28,427.00</u>	<u>\$ 343.90</u>	<u>\$28,770.90</u>
January 18, 2022	November 6, 2020-December 31, 2021	<u>\$12,459.00</u>	<u>\$ 239.70</u>	<u>\$12,698.70</u>

- 9) Aggregate Amount of Fees and Expenses Allowed to Date: \$210,729.96
- 10) Aggregate Amount of Fees and Expenses Paid to Date: \$210,729.96

Respectfully Submitted,


Edmond R. Denaburg



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NEW WEI, INC.)
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CASE NO. 15-02741-TOM)
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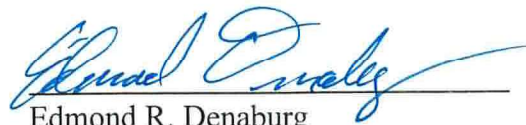
COMES NOW Edmond R. Denaburg as accountant for the Chapter 7 Trustee, and prays that the Court award him accountant's fees and authorize payment thereof in the amount of \$15,171.95 consisting of fees in the amount of \$15,015.00 and expenses in the amount of \$156.95. This request is for Accounting services rendered from January 1, 2022 through December 31, 2022.

In support of this application, Edmond R. Denaburg attaches hereto and makes a part hereof by reference Appendices A through F as follows:

- Appendix A Applicable Legal Principles in Support of Fees
- Appendix B Project Summaries
- Appendix C Summarized Time Entries by Project for this Fee Application
- Appendix D Inception to date summarized time entries by project 2/15/17-12/31/22
- Appendix E Detailed Time Entries for Services Rendered 1/1/22-12/31/22
- Appendix F Summary of Expenses

Edmond R. Denaburg prays that he will be allowed compensation and reimbursement of expenses as hereinabove set forth, and that he will have such other further relief as is just and proper.

DATED this the 11th day of January, 2023.


Edmond R. Denaburg
Federal ID No. XXX-XX-7083
Accountant

APPENDIX A

APPLICABLE LEGAL PRINCIPLES IN SUPPORT OF FEES

Compensation for professional person is expressly authorized by 11 U.S.C. Section 330. Using the procedure set out in Bankruptcy Rule 2016, professional persons may receive reasonable compensation for

. . . actual, necessary services rendered by such. . .
professional person . . . based on the nature, the extent and the value of such
services, the time spent on such services, and the cost of comparable services
other than in a case under this title (11 U.S.C. Section 1, et seq.);

11 U.S.C. Section 330 (a) (1).

In determining the amount of any such award of accounting fees, the Court should consider the principles and factors enunciated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 5th Cir. 1974) as made applicable in the bankruptcy context in re *First Colonial Corporation of America*, 554 F.2d 1291 (5th Cir. 1977). In *Matter of U. S. Golf Corporation*, 639 F.2d 1197 (5th Cir. 1977), the bankruptcy factors were modified to comport to statutory provisions of the Bankruptcy Reform Act of 1978. The “former Fifth” Circuit decisions are “binding as precedent in the Eleventh Circuit, for this court, the district courts, and the bankruptcy courts in the circuit.” *Bonner v. City of Prichard, Alabama*, 661 F.2d 1206, 1207 (11th Cir. 1981). The relevance and significance of each factor in this case is discussed hereinafter.

1) Persons Who Performed the Services Covered by This Application

Name	Position	Bkrcty Rate	Non-Bkrcty Rate	Time	Bkrcty Total	
** See Attached **					46.9	\$ 15,015.00

New WEI, Inc. - Fee application of Edmond R. Denaburg (January 1, 2022 - December 31, 2022)

Attachment to Appendix A, Question # 1 - Persons Who Performed the Services Covered by this Application

Name	Position	Bankruptcy Rate	Non Bankruptcy Rate	Time	Total
Edmond R. Denaburg	Accountant	390	390	15.9	6,201.00
Edmond R. Denaburg	Accountant	400	400	14.3	5,720.00
Edmond R. Denaburg	Accountant	400	400	0.9	Not Charged
Nick D. Parsons	Accountant	250	250	1.5	375.00
Nick D. Parsons	Accountant	265	265	7.5	1,987.50
Samantha Dale	Accountant	220	220	1.4	308.00
Angela C. Craig	Bookkeeper	110	110	0.5	55.00
Angela C. Craig	Bookkeeper	120	120	0.1	12.00
Jordan A. Hurd	Intern	70	70	0.4	28.00
Jenifer L. Chesser	Clerical	65	65	0.3	19.50
Pamela G. Murray	Clerical	110	110	0.3	33.00
Pamela G. Murray	Clerical	120	120	2.3	276.00
Pamela G. Murray	Clerical	120	120	1.5	Not Charged
				46.9	15,015.00
				====	=====

2) Skill Requisites to Perform the Accounting Services and Experience, Reputation and Ability of the Accountant

Edmond R. Denaburg has been a shareholder in the accounting firm of Christian & Denaburg, P.C. (Denaburg) for approximately thirty-six years. Denaburg is an accounting firm whose members have been involved in bankruptcy practice for some time. Edmond R. Denaburg, CPA, CFF, CFE, CIRA, devotes a substantial portion of his practice to the bankruptcy area. Mr. Denaburg has been a practicing accountant since 1981. Nick D. Parson, CPA is an accountant with Denaburg who has been a practicing accountant for 9 years. Samantha Dale is an accountant with Denaburg who has been a practicing accountant for more than 20 years. Angela L. Craig is a bookkeeper for Denaburg who also does clerical work. Jordan A. Hurd is an intern with Denaburg. Pamela G. Murray and Jennifer L. Chesser are clerical workers for Denaburg.

3) Amounts Involved and Results Achieved

The Firm of Christian & Denaburg, P.C. incurred a total of 46.9 hours or \$15,015.00 relating to:

- a) Preparation of the Company's corporate consolidated federal income tax returns for the year ended December 31, 2021, Alabama corporate income tax returns for the year ended December 31, 2021 and Delaware income tax return for the year December 31, 2021. Preparation of federal and Alabama liquidating trust income tax returns for the year ended December 31, 2021.
- b) Assist Trustee in administering the agreement with Warrior Met Coal.
- c) Additional assistance provided to the trustee or attorney for the trustee not identified above including but not limited to handling responding to tax notices, assisted the trustee in matters relating to analyzing and searching for potential recoveries for the estate, prepared cash projections, inception to date cash activity analysis, meetings and conversations with Porterfield, Humphries and/or Trustee to discuss various issues, conversations with various individuals involved with Cardem and complied with this courts employment and fee application requirements.

4) Time and Labor Involved

From January 1, 2022 through December 31, 2022, Denaburg devoted 46.9 hours of time as accountant for the Trustee.

It has frequently been held “that there can be no fee awarded on the basis of unrecorded or estimated time”. *In re Garland Corp.*, 9 B.R. 826, 829-830 (Bankr. D. Mass. 1981). At the same time this Court, based on its knowledge and experience, is aware that despite the diligent efforts of the accountant to keep complete time records, there are inevitably some hours that do not get recorded.

In its discussion of this factor, the Court in *Johnson V. Georgia Highway Express* stated:

Although hours claimed or spent on a case should not be the sole basis for determining a fee, *Electronics Capital Corp. v. Sheperd*, 439 F.2d 692 (5th Cir. 1971), they are a necessary ingredient to be considered. *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717 (5th Cir. 1974)

Because of its experience and expertise, your Applicant submits that less time was devoted to this case than would have been expended by accountants of lesser experience and expertise. In considering time spent as an element of fee awards, *Garland* stated “the Court should not penalize and, in fact, should reward diligence, experience, skill and results”. *In re Garland Corporation, supra*, 830.

5) Novelty and Complexity of the Issues Involved

Your Applicant submits that this factor is inapplicable to this case.

6) Preclusion of Other Employment

Your Applicant submits that this factor is inapplicable to this case.

7) Prior Government Investigation, Indictment, Criminal Prosecution and Related Civil Actions

Your Applicant submits that this factor is inapplicable to this case.

8) Time Limitations and Urgency of Litigation

Your Applicant submits that this factor is inapplicable to this case.

9) Nature and Length of Relationship Between Client and Accountants

Your Applicant submits that this factor is inapplicable to this case.

10) Undesirability of This Case

Your Applicant submits that this factor is inapplicable to this case.

11) Nature of the Fee and Awards in Similar Litigation

By statute, a professional employed to assist the Trustee is entitled to “reasonable compensation”; 11 U.S.C. Section 330. In making this analysis “(T)he reasonableness of a fee may also be considered in the light of awards made in similar litigation within and without the court’s circuit”. *Johnson v. Georgia Highway Express, ibid.* It is inconsistent with, and contrary to, Johnson for fees to be “set in accordance with maximum limits of the district court rather than as a result of a balance of all the Johnson factors”. *In the Matter of U. S. Golf Corporation*, 639 F.2d 1197, 1206 (5th Cir. 1981).

As with the fifth Johnson factor, “customary fees”, this Court is familiar with fees awarded in other bankruptcy cases.

12) Customary Fees

By statute, fees are to be considered based on “the cost of comparable services other than in a case under this title”. 11 U.S.C Section 330. “The scope of the inquiry as to comparable costs . . . take into consideration the billing practice in the entire legal community.” *In re City Planner & Developers, Inc.*, 5 B.R. 217, 219 (Bankr. D. Puerto Rico). “Because judges are themselves familiar with legal fees, expert testimony is not required, although it may, of course, be taken.” *In the Matter of U. S. Golf Corporation, ibid.* Your Applicant submits that customary accounting fees would be considered in the same light as legal fees.

13) Fixed or Contingent Fee

Your Applicant submits that this factor is inapplicable to this case.

APPENDIX B
PROJECT SUMMARIES

In its capacity as accountant for the Trustee, your Applicant was involved in representing and assisting the Trustee in numerous matters. Your Applicant's efforts on behalf of the Trustee have been broken down into the following categories:

I) Tax Return Preparation - \$4,855.00

Your Applicant submits that a total of 17.3 hours were spent related to the preparation of the debtors 2021 corporate consolidated federal income tax return, Alabama 2021 income tax return and the Delaware 2021 income tax return. Your applicant also prepared 2021 federal and Alabama income tax returns for the liquidating trust and responded to tax compliance notices.

Your Applicant is currently requesting fees in connection with assistance to the Trustee, as described as above, in the amount of \$4,855.00. Attached hereto in Appendix C are your Applicant's summarized time entries related to services rendered to the Trustee related to tax return preparation services rendered to the estate.

Professionals performing services covered by this application are detailed on Appendix E.

II) Warrior Met Coal Settlement Agreement - \$987.00

Your Applicant submits that a total of 2.5 hours were spent assisting the Trustee and the attorney for the Trustee in administering the agreement with Warrior Met Coal which benefitted the estate and its creditors.

Your applicant is currently requesting fees in connection with its assistance to the Trustee, as described above, in the amount of \$987.00. Attached hereto in Appendix C are your Applicant's summarized time entries related to services rendered to the Trustee related to the Warrior Met Coal Settlement Agreement.

Professionals performing services covered by this application are detailed on Appendix E.

III) General Bankruptcy Matters - \$9,173.00

Your Applicant submits that a total of 27.1 hours were spent while performing general bankruptcy matters. In general representation of the Trustee in this case, your Applicant included services in this fee application, not covered elsewhere, including the following: general meetings and conversations with the Trustee and attorney for the Trustee, assisted the trustee in matters relating to analyzing and searching for potential recoveries for the estate, prepared cash projections, prepared inception to date cash activity analysis, participated in conference calls, assistance in matters involving Cardem Insurance, responding to tax notices and complying with the court's requirements of filing fee applications.

Your Applicant is currently requesting fees in connection with its representation of the Trustee in general bankruptcy matters, as described above, in the amount of \$9,173.00. Attached hereto in Appendix C are your Applicant's summarized time entries relating to services rendered to the Trustee for general bankruptcy matters.

Professionals performing services covered by this application are detailed on Appendix E.

APPENDIX C

New WEI, Inc. - Summarized time entries by project January 1, 2022 - December 31, 2022

	Name	Position	Rate	Time	Total
	-----	-----	-----	-----	-----
General matters					
	Edmond R. Denaburg	Accountant	390	12.0	4,680.00
	Edmond R. Denaburg	Accountant	400	10.6	4,240.00
	Edmond R. Denaburg	Accountant	400	0.9	Not Charged
	Jordan A. Hurd	Intern	70	0.4	28.00
	Angela C. Craig	Bookkeeper	110	0.3	33.00
	Pamela G. Murray	Clerical	120	1.6	192.00
	Pamela G. Murray	Clerical	120	1.3	Not Charged
				-----	-----
				27.1	9,173.00
				=====	=====
Warrior Met settlement agreement					
	Edmond R. Denaburg	Accountant	390	1.3	507.00
	Edmond R. Denaburg	Accountant	400	1.2	480.00
				-----	-----
				2.5	987.00
				=====	=====
Tax return preparation and tax return issues					
	Edmond R. Denaburg	Accountant	390	2.6	1,014.00
	Edmond R. Denaburg	Accountant	400	2.5	1,000.00
	Nick D. Parsons	Accountant	250	1.5	375.00
	Nick D. Parsons	Accountant	265	7.5	1,987.50
	Samantha Dale	Accountant	220	1.4	308.00
	Angela C. Craig	Bookkeeper	110	0.2	22.00
	Angela C. Craig	Bookkeeper	120	0.1	12.00
	Jenifer L. Chesser	Clerical	65	0.3	19.50
	Pamela G. Murray	Clerical	110	0.3	33.00
	Pamela G. Murray	Clerical	120	0.7	84.00
	Pamela G. Murray	Clerical	120	0.2	Not Charged
				-----	-----
				17.3	4,855.00
				=====	=====
				46.9	15,015.00
				=====	=====

Appendix D

New WEI, Inc. - Inception to date summarized time entries by Project February 15, 2017 - December 31, 2022

Period of Time	Time	Total
General matters		
February 15, 2017 - November 1, 2017	40.8	7,857.00
November 2, 2017 - December 31, 2018	23.0	5,201.80
January 1, 2019 - November 15, 2019	32.8	7,151.00
November 16, 2019 - October 31, 2020	63.6	20,398.00
November 1, 2020 - December 31, 2021	19.2	5,962.50
January 1, 2022 - December 31, 2022	27.1	9,173.00
	-----	-----
	206.5	55,743.30
	=====	=====
Preparation of 1099's		
February 15, 2017 - November 1, 2017	30.2	4,250.20
	=====	=====
Warrior Met settlement agreement		
February 15, 2017 - November 1, 2017	66.0	22,987.50
November 2, 2017 - December 31, 2018	16.6	5,810.00
January 1, 2019 - November 15, 2019	4.4	1,584.00
November 1, 2020 - December 31, 2021	4.2	1,597.50
January 1, 2022 - December 31, 2022	2.5	987.00
	-----	-----
	93.7	32,966.00
	=====	=====
Retirement plan related		
February 15, 2017 - November 1, 2017	19.0	6,042.10
	=====	=====
Tax return preparation and tax return issues		
February 15, 2017 - November 1, 2017	103.3	24,590.00
November 2, 2017 - December 31, 2018	139.2	38,474.20
January 1, 2019 - November 15, 2019	33.7	9,621.20
November 16, 2019 - October 31, 2020	29.2	7,691.50
November 1, 2020 - December 31, 2021	19.6	4,899.00
January 1, 2022 - December 31, 2022	17.3	4,855.00
	-----	-----
	342.3	90,130.90
	=====	=====
503 (B)(9) claim/Ch 11 claim analysis		
November 2, 2017 - December 31, 2018	85.7	24,107.60
January 1, 2019 - November 15, 2019	24.1	7,920.50
November 16, 2019 - October 31, 2020	0.9	337.50
	-----	-----
	110.7	32,365.60
	=====	=====
	802.4	221,498.10
	=====	=====

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	1/2/2022	REVIEW LIQUID ASSET REPORT TO SEE IF UNCLAIMED PROPERTY CHECK WAS RECEIVED BY TRUSTEE THEN SEND KENDALL AN EMAIL ON SOURCE OF DEPOSIT MADE ON 9/21/21 (.2) GO ONLINE TO UNCLAIMED PROPERTY WEBSITE AND CHECK WALTER ENERGY AND ALL SUBS, PRINT OFF POSSIBLE CLAIMS, EMAIL SAME TO TRUSTEE AND KENDALL REQUESTING THEY CALL ME TO DISCUSS (.4)	0.6	390	234.00
ERD	1/3/2022	CONVERSATION WITH TRUSTEE RE: UNCLAIMED PROPERTY ISSUES, WC SETTLEMENT PAYMENT THAT WAS SUPPOSED TO BE RECEIVED, PAYMENT DUE WMC RELATED TO WC SETTLEMENT FUNDS AND NEED TO MEET TO GO OVER OPEN ITEMS (.2) REVIEW EMAIL FROM KENDALL WITH INFORMATION REQUESTED ON SOURCE OF DEPOSIT, CONVERSATION WITH KENDALL RE: INFORMATION ON WIRE PAYMENTS, THEN UPDATE CASH ACTIVITY SCHEDULE (.2) REVIEW EMAIL FROM PORTERFIELD ON HALL EMAIL AND PAYMENT DUE WMC (.1) MEET WITH TRUSTEE TO DISCUSS WC INSURANCE PAYMENT, TAX ISSUES, CASH FLOW PROJECTIONS NEEDED FOR TRUST AND HOW TO PROCEED (.2) REVIEW EMAIL FROM ATTORNEY REPRESENTING WC INSURANCE FUND ON PAYMENT MADE, TRUSTEE COMMENTS, UPDATE ALLOCATION SCHEDULE BETWEEN NEW WEI AND WMC, CALCULATION PROJECTED CASH AFTER FEE APPLICATIONS AND SEND EMAIL TO TRUSTEE AND PORTERFIELD (.4)	1.1	390	429.00
ERD	1/4/2022	CONVERSATION WITH GROTENHUIS AND MANTH RE: STATUS OF CARRY BACK RETURN (.2) MEET WITH NICK PARSON TO GO OVER CARRY BACK RETURN, EXPLAIN ISSUES AND POA TO BE PREPARED (.2) SEND EMAIL TO TOFFEL AND PORTERFIELD RE: UPDATING THEM ON MY CALL AND THAT POA WILL BE SENT TO ANDRE TO SIGN SO I CAN TRY AND FIND OUT WHAT IS CAUSING THE DELAY (.2)	0.6	390	234.00

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	1/4/2022	REVIEW RECORDS AND CORRESPONDENCE RECEIVED TO DATE ON MISC LITIGATION AND AMENDED TAX RETURN, SEND EMAIL TO GROTENHUIS TO CALL ME TO DISCUSS STATUS OF AMENDED FEDERAL RETURN, SEND EMAIL TO PORTERFIELD RE: STATUS OF EXCELL FUEL CHARGES AND DRUG SUBSIDIES LITIGATION (.5) MEET WITH SAD AND DISCUSS FILING DELAWARE TAX RETURN (.1) REVIEW EMAIL RECEIVED FROM PORTERFIELD ON CASH PROJECTIONS SENT AND WHEN TO MEET WITH HALL (.1) READ AND REPLY TO EMAIL FROM GROTENHUIS TRYING TO SCHEDULE A CONFERENCE CALL (.1) REVIEW EMAIL FROM TRUSTEE RE: BALANCE DUE WMC, SEND INITIAL EMAIL THAT IT WAS NOT CORRECT, CALCULATE BALANCE DUE WMC AT 12/31/21 AND SEND EMAIL TO TRUTEE WITH SCHEDULE CALCULATING BALANCE DUE WMC THAT CAN ALSO BE SENT TO MIKE HALL (.4)	1.2	390	468.00
ERD	1/7/2022	REVIEW EMAIL FROM PORTERFIELD RE: DRUG SUBSIDY LITIGATION AND THERE NOT BEING ANY VALUE IN SAME	0.1	390	39.00
ERD	1/10/2022	REVIEW DECEMBER BANK STATEMENT, UPDATE CASH SCHEDULE, SUMMARIZE ACTIVITY FOR 2021 AND PREPARE ENTRY TO RECORD SAME	0.6	390	234.00
ERD	1/10/2022	REVIEW EMAIL EXCHANGES BETWEEN TRUSTEE AND HALL	0.1	390	39.00
SAD	1/10/2022	PREPARE DELAWARE ANNUAL REPORT	0.6	220	132.00
ERD	1/11/2022	CONVERSATION WITH KENDALL RE: DELAWARE TAX RETURN AND LOGISTICS OF MEETING WITH ANDRE' TO FILE SAME AND STATUS OF FILING FOR UNCLAIMED PROPERTY (.1) SEND EMAIL TO MUTH REQUESTING SHE CALL KENDALL TODAY TO DISCUSS THE UNCLAIMED PROPERTY PROCESS (.1) REVIEW EMAIL FROM KENDALL RE: ADDITIONAL INFORMATION NEEDED ON UNCLAIMED PROPERTY, GO THROUGH RECORDS AND SEARCH FOR SAME, CHECK ADDITIONAL ENTITIES ONLINE, SEND EMAILS TO KENDALL RE: HOW TO PROCEED TO FILE A CLAIM (1.6) READ AND REPLY TO EMAILS FROM KENDALL, REVIEW ATTACHMENT SHOWING CLAIMS FILED (.2) REVIEW EMAIL FROM ANDRE' WITH APPLICATIONS (.1) PREPARE SCHEDULE OF ENTITIES AND ADDRESSES THAT WE NEED SUPPORT FOR AND SEND TO JONATHAN HOLLINGSHEAD FOR ASSISTANCE WITH EXPLANATIONS (.3)	2.4	390	936.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	1/12/2022	READ AND RESPOND TO EMAIL FROM KENDALL RE: ADDITIONAL INFORMATION NEEDED FOR FILING FOR UNCLAIMED PROPERTY, WHAT HAS BEEN ASKED FOR FROM WMC AND HOW TO PROCEED (.2) READ EMAIL FROM PORTERFIELD AND REVIEW W-9 SENT AND COMPARE TO TAX RECORDS, W-9 WAS IN ERROR, RESPOND TO EMAIL THAT W-9 WAS NOT CORRECT AND THAT WE WOULD GET A NEW ONE TO HIM (.3) MEET WITH ALC AND EXPLAIN ISSUES AND WHAT NEW W-9 SHOULD HAVE ON IT (.1) REVIEW AND SIGN W-9, SCAN TO PDF, SAVE ELECTRONICALLY THEN SEND SAME TO PORTERFIELD (.2)	0.8	390	312.00
ALC	1/12/2022	PREPARE W-9	0.3	110	33.00
SAD	1/12/2022	GO TO TRUSTEE'S OFFICE TO ASSIST IN FILING DELAWARE RETURN AND GET W-9 SIGNED (HALF TIME CHARGED FOR TRAVEL)	0.8	220	176.00
ERD	1/13/2022	READ AND RESPOND TO EMAIL FROM PORTERFIELD ON NEW WEI, INC'S EI#, LOOK UP SAME, CONFIRM TO SECOND SOURCE AND EMAIL TO PORTERFIELD	0.2	390	78.00
ERD	1/15/2022	FINISH REVIEW OF 2021 ACTIVITY, POST ADJUSTMENTS AND CREATE TRIAL BALANCE FOR WEI LIQUIDATING TRUST TAX RETURN	0.3	390	117.00
ERD	1/21/2022	REVIEW 1099 RECEIVED FROM TRUSTEE ON INTEREST, SAVE TO PDF FOR TAX RETURN FILE	0.1	390	39.00
NDP	1/24/2022	PREPARING FEDERAL AND STATE INCOME TAX RETURNS FOR WEI LIQUIDATING TRUST	1.3	250	325.00
ERD	1/26/2022	REVIEW IRS PROMPT DETERMINATION CORRESPONDENCE RECEIVED, SAVE TO PDF AND FILE SAME (.1) REVIEW EMAIL FROM DON OLIVER AT DIRECT FEE REVIEW, REVIEW BILLING DETAIL AND IDENTIFY STAFF MET WITH BY NAME AND SEND SAME TO OLIVER (.3) REVIEW LIQUIDATING TRUST, TRUST TAX RETURN AND MEET WITH NDP TO DISCUSS CHANGES TO BE MADE TO TAX RETURNS (.2)	0.6	390	234.00
NDP	1/26/2022	MEET WITH ERD ON TAX RETURN CORRECTIONS TO BE MADE, THEN MAKE CHANGES AS NEEDED	0.2	250	50.00
ERD	1/27/2022	REVIEW FINAL REPORT FROM DIRECT FEE AND RESPOND TO SAME (.2) CONVERSATION WITH TRUSTEE RE: LIQUIDATING TRUST TAX RETURNS AND TIMELINE FOR FILING SAME (.1)	0.3	390	117.00

**NEW WEI, INC.
BILLING DETAILS
1/1/22-12/31/22**

APPENDIX E

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	1/28/2022	REVIEW REVISED INCOME TAX RETURNS FOR TRUST	0.1	390	39.00
PGM	1/28/2022	PROCESS TRUST INCOME TAX RETURNS	0.3	110	33.00
ERD	1/29/2022	REVIEW AND SIGN PROCESSED TAX RETURNS, THEN SCAN TO PDF AND EMAIL TO TRUSTEE	0.3	390	117.00
ALC	2/2/2022	ELECTRONICALLY FILE TRUST'S TAX RETURNS	0.1	110	11.00
ERD	2/2/2022	MEET WITH TRUSTEE AT HIS OFFICE TO GO OVER LIQUIDATING TRUST INCOME TAX RETURNS AND GET TAX FILING AUTHORIZATION FORMS SIGNED	0.3	390	117.00
ERD	2/9/2022	REVIEW TRUSTEE APPLICATION FOR COMPENSATION	0.1	390	39.00
ERD	2/16/2022	REVIEW EFILING ACCEPTANCE FROM ALABAMA DEPARTMENT OF REVENUE, PRINT TO PDF TO SAVE	0.1	390	39.00
ERD	2/28/2022	ATTEND FEE APPLICATION HEARING (.3) PREPARE ORDER ON SAME (.2)	0.5	390	195.00
ERD	3/7/2022	REVIEW BANK STATEMENTS AND THEN TRUSTEE EMAIL THAT EXPLAINS BANKS POSITION AND THAT WHAT WE ARE GETTING IN INTEREST IS SUBSTANTIALLY THE SAME AS OTHER BANKS	0.2	390	78.00
ERD	3/14/2022	REVIEW EMAIL AND KURTZMAN INVOICE FROM TRUSTEE, LOOK AND SEE WHAT HAS BEEN PAID TO THEM INCEPTION TO DATE AND EMAIL INFORMATION TO TRUSTEE	0.2	390	78.00
ERD	3/17/2022	REVIEW INVOICE ON SILVER SCRIPT AND REPLY TO SAME	0.1	390	39.00
ERD	3/28/2022	READ AND RESPOND TO EMAIL FROM TRUSTEE ON PAST DUE STORAGE FEES (.1) REVIEW BACK AND FORTH CORRESPONDENCE BETWEEN TOFFEL, KENDALL AND PORTERFIELD ON OUTSTANDING INVOICE ISSUE (.1)	0.2	390	78.00
ERD	3/29/2022	REVIEW EMAIL CORRESPONDENCE FROM TRUSTEE, REVIEW BALANCE DUE CALCULATION RECEIVED AND COMPARE TO WHAT I SHOW AS PAYMENTS MADE, SEND EMAIL TO TRUSTEE EXPLAINING DIFFERENCE IN STORAGE RECORDS AND PAYMENTS MADE (.3) READ AND RESPOND TO KENDALL EMAIL ON STORAGE PAYMENTS (.1) CONVERSATION WITH TOFFEL RE: STORAGE INVOICE DISCREPANCY (.1)	0.5	390	195.00
ALC	4/4/2022	FILE TAX RETURN EXTENSION FOR NEW WEI, INC.	0.1	110	11.00

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	4/4/2022	CONVERSATION WITH ALC RE: TAX RETURN EXTENSION AND GET HER THE INFORMATION SHE NEEDED FOR TAX EXTENSIONS	0.2	390	78.00
ERD	4/25/2022	PREPARE TRIAL EXHIBIT SHOWING ACCRUED INTEREST FROM DATE OF DRAW THROUGH CURRENT TRIAL DATE AND EMAIL TO HALL (.3) EXCHANGE EMAILS WITH PORTERFIELD AND FORWARD HIM TRIAL EXHIBIT (.1)	0.4	390	156.00
ERD	5/9/2022	DOWNLOAD AND SAVE TO PDF APRIL BANK STATEMENT RECEIVED FROM KENDALL, REPLY TO EMAIL RE: NEEDING JAN 2022 BANK STATEMENT THEN REPLY TO KENDALL EMAIL	0.1	390	39.00
ERD	5/10/2022	REVIEW ORDER LIFTING STAY ON ARMAND GREEN	0.1	390	39.00
JLC	6/7/2022	ENTER DATA INTO EXCEL SPREADSHEETS FOR ERD	0.3	65	19.50
ERD	6/7/2022	READ EMAIL EXCHANGES BETWEEN PORTERFIELD AND TOFFEL RE: AMENDED TAX RETURNS PREVIOUSLY FILED (.1) CONVERSATION WITH TRUSTEE RE: SAME AND NEED FOR ME TO TRY AND CALL IRS TO SEE IF RETURN HAS BEEN RECEIVED AND STATUS OF SAME (.2) SEARCH AND LOCATE POWER OF ATTORNEY FOR 2007 THEN CALL IRS TO FIND OUT STATUS OF AMENDED RETURN, SPOKE WITH 3 DIFFERENT IRS REPRESENTATIVES, FAXED POA TWICE (ACTUAL TIME TALKING AND WAITING 2.1) WAS FINALLY GIVEN CONTACT INFORMATION FOR REVENUE AGENT WORKING THE CASE (1.6)	1.9	390	741.00
ERD	6/7/2022	PRINT OFF AND REVIEW MAY BANK STATEMENT, SETUP SPREADSHEET FOR JLC TO ENTER JANUARY - APRIL ACTIVITY, MEET WITH JLC TO EXPLAIN WHAT NEEDS TO BE DONE	0.2	390	78.00
ERD	6/8/2022	CONVERSATION WITH BOB RUTSKY, IRS AGENT RE: STATUS OF AMENDED RETURN THAT WAS FILED IN MARCH 2021 (.2) SCAN RETURN TO PDF AND EMAIL TO RUTSKY WITH QUESTIONS ON STATUS (.1)	0.3	390	117.00
ERD	6/10/2022	SEND TRUSTEE EMAIL ASKING HIM TO EMAIL FLORENCE HENDERSON (SILVERSCRIPT) AND ASK HER TO CALL ME SINCE SHE HASN'T RESPONDED TO MY EMAIL (.1) READ AND REPLY TO EMAIL FROM HOLLINGSWORTH ON TRYING TO SCHEDULE A CALL TO DISCUSS THE RECENTLY SENT INVOICE (.1)	0.2	390	78.00

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	6/21/2022	CONVERSATION WITH FLORENCE HENDERSON RE: SILVERSCRIPT INVOICE AND WHAT THE FOUNDATION IS (.3) REVIEW EMAIL WITH ATTACHMENTS RECEIVED FROM FLORENCE, FORWARD TO TRUSTEE AND ASK HIM TO CALL ME AFTER REVIEWING SAME (.2) CONVERSATION WITH TOFFEL RE: SILVERSCRIPT PAYABLE, WHAT APPEARS TO BE A CHAPTER 11 ADMINISTRATION CLAIM, ORDER PREVIOUSLY ENTERED AUTHORIZING TRUSTEE TO PAY THIS CLASS OF CLAIMS (.2) READ EMAIL FROM TOFFEL TO ME, HALL AND PORTERFIELD AND EXPLAIN THE EXACT AMOUNT CURRENTLY DUE WARRIOR MET COAL (.1)	0.8	390	312.00
ERD	6/22/2022	REVIEW EMAIL EXCHANGES REGARDING PAYING 503 (B)(9) CREDITORS	0.1	390	39.00
ERD	7/6/2022	SEND EMAIL TO KIRK BARNETT RE: CARDEM INFORMATION NEEDED FOR TAX RETURN (.1) REVIEW CARDEM FINANCIALS RECEIVED (.2) MEET WITH NDP TO DISCUSS TAX RETURN APPROACH (.1)	0.4	400	160.00
NDP	7/8/2022	REVIEW PREVIOUSLY FILED TAX RETURNS, MEETING WITH ERD RE: TAX RETURN PREPARATION, AND BEGIN TAX RETURN PREPARATION	5.6	265	1,484.00
ERD	7/8/2022	MEET WITH NDP TO GO OVER PREVIOUSLY FILED CORPORATE INCOME TAX RETURNS, UNUSUAL TAX RETURN ISSUES AND APPROACH TO USE	0.2	400	80.00
ERD	7/11/2022	PRINT OFF AND REVIEW JUNE BANK STATEMENT RECEIVED FROM KENDALL, SAVE TO PDF THEN UPDATE LIQUID ASSET REPORT FOR MAY AND JUNE ACTIVITY	0.2	400	80.00
ERD	7/12/2022	REVIEW TAX RETURNS, LOCATE ADDITIONAL INFORMATION NEEDED TO BE ABLE TO FILE THE RETURNS ELECTRONICALLY, MEET WITH NDP RE: CHANGES TO BE MADE TO TAX RETURNS AND DISCUSS TRYING TO GET TAX RETURNS TO WHERE THEY CAN BE FILED ELECTRONICALLY (.5) REVIEW REVISED TAX RETURNS (.2) DRAFT PROMPT DETERMINATION REQUEST (.2)	0.9	400	360.00
NDP	7/12/2022	FINISH PREPARING CORPORATE TAX RETURNS (.7) MAKE REVISIONS TO TAX RETURNS PER ERD REVIEW (1.2)	1.9	265	503.50
PGM	7/13/2022	TYPE PROMPT DETERMINATION LETTERS	0.2	NOT	CHARGED
PGM	7/13/2022	PROCESS INCOME TAX RETURNS	0.7	120	84.00

NEW WEI, INC.
 BILLING DETAILS
 1/1/22-12/31/22

APPENDIX E

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	7/14/2022	REVIEW AND SIGN PROCESSED TAX RETURNS, ADD PROMPT DETERMINATION REQUESTS, GET READY FOR TRUSTEE TO SIGN, SEND TRUSTEE AN EMAIL TO DISCUSS HIS AVAILABILITY TO MEET AND GO OVER RETURNS AND GET RETURNS SIGNED	0.2	400	80.00
ERD	7/17/2022	SCAN UPDATED PROMPT DETERMINATION REQUEST TO PDF, EMAIL TAX RETURN PACKAGE TO TRUSTEE FOR HIS RECORDS AND EMAIL LOGISTICS OF MEETING TO GET TAX RETURNS AND PROMPT DETERMINATION REQUESTS SIGNED	0.2	400	80.00
ERD	7/25/2022	MEET WITH TRUSTEE TO GO OVER TAX RETURNS AND GET SAME SIGNED (.1) ADD DATES TO RETURNS WHERE NEEDED, ASSEMBLE FOR MAILING OFF ALABAMA TAX RETURN AND FAX (HAND FEED) IRS RETURN TO SPECIAL PROCEDURES (.3)	0.4	400	160.00
ERD	7/28/2022	REVIEW CONSENT ORDER ISSUED	0.1	400	40.00
ALC	8/3/2022	ELECTRONICALLY FILE CORPORATE TAX RETURNS	0.1	120	12.00
ERD	8/30/2022	REVIEW EMAIL AND TAX FORMS RECEIVED FROM GROTENHUIS, REPLY TO EMAIL RE: NEED FOR HIM TO COMPLETE THE POA BEFORE THE TRUSTEE CAN SIGN (.2) CONVERSATION WITH TOFFEL RE: PROBLEM WITH POA AND SUGGESTION ON HOW TO HANDLE (.1)	0.3	400	120.00
ERD	9/6/2022	CONVERSATION WITH PORTERFIELD RE: CONTINUATION OF COAL ACT TRIAL, GROTENHUIS TAX REFUND ISSUES, POA ISSUES AND NEED TO MEET IN THE NEXT COUPLE OF MONTHS WITH TRUSTEE	0.2	400	80.00
ERD	9/19/2022	REVIEW IRS RESPONSE TO PROMPT DETERMINATION LETTER RECEIVED FROM TRUSTEE AND REPLY TO SAME	0.1	400	40.00
ERD	9/24/2022	REVIEW CORRESPONDENCE RECEIVED FROM IRS AND SAVE TO PDF	0.1	400	40.00
ERD	10/18/2022	READ EMAILS FROM TOFFEL THEN PORTERFIELD ON SILVERSCRIPT, LOOK UP NOTES FROM 4 MONTHS AGO ON SIMILAR ISSUE AND RESPOND TO EMAIL (.2) SEND EMAIL WITH NEW INVOICE TO FLORENCE HOLLINGSWORTH AND ASK HER TO CALL ME TO GIVE ME AN EXPLANATION FOR THE INVOICE (.1) REVIEW BILLING INFORMATION AND EXPLANATION RECEIVED, REPLY TO EMAIL REQUESTING DETAILED CHARGES BY DATE THAT MAKE UP INVOICE (.2)	0.5	400	200.00
ERD	10/23/2022	REPLY TO EMAIL FROM PORTERFIELD ON CARDEM QUESTION	0.1	400	40.00

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	10/31/2022	REVIEW RR LITIGATION UPDATE AND SEND EMAIL WITH QUESTIONS RE: LITIGATION EXPENSE (.2) CONVERSATION WITH KATHY AT PBM MED D BILLING RE: FOUNDATION TO SILVERSCRIPT INVOICE AND GET EXPLANATION OF WHY NOT BILLING EXISTS FOR 2015 (.2) REVIEW FOLLOW UP EMAIL FROM KATHY (.1)	0.5	400	200.00
ERD	11/14/2022	REVIEW OCTOBER BANK STATEMENT RECEIVED FROM KENDALL	0.1	400	40.00
ERD	11/15/2022	CONVERSATION WITH SCHILLING RE: QUESTIONS HE HAS ON THE COMPANY INSURANCE	0.1	400	40.00
ERD	12/4/2022	SEND EMAIL TO KENDALL RE: NEEDING JULY BANK STATEMENT	0.1	400	40.00
ERD	12/5/2022	REVIEW BANK STATEMENTS PREVIOUSLY RECEIVED AND BANK STATEMENT RECEIVED TODAY, MEET WITH JAH RE: DATA ENTRY TO BE DONE (.2) REVIEW TRUSTEE FEE APPLICATION (.1) CONVERSATION WITH KENDALL RE: INFORMATION NEEDED FOR TODAY'S MEETING (.1) READ AND REPLY TO KENDALL EMAIL RE: ADDITIONAL INFORMATION NEEDED (.1) REVIEW AND EDIT CASH RECEIPTS AND DISBURSEMENTS SCHEDULE, ALLOCATE CASH BY CATEGORY AND FINISH PREPARING FOR TODAY'S MEETING (.7) TRAVEL TO TOFFEL'S OFFICE FOR MEETING (1/2 TIME CHARGED) (.3) ATTEND MEETING WITH TOFFEL, PORTERFIELD AND HUMPHRIES (1.0)	2.5	400	1,000.00
JAH	12/5/2022	ENTER BANK ACTIVITY INTO SPREADSHEET FOR ERD	0.4	70	28.00
ERD	12/9/2022	CONVERSATION WITH TRUSTEE RE: TIMELINE TO CLOSEOUT CASE, POSSIBLE OPTIONS TO ACCELERATE CLOSEOUT AND NEED FOR ME TO DO AN INCEPTION TO DATE CASH RECEIPTS AND DISBURSEMENTS SCHEDULE	0.1	400	40.00
ERD	12/12/2022	REVIEW NEW BANK STATEMENT RECEIVED FROM KENDALL AND SAVE TO PDF, UPDATE CURRENT YEAR CASH ACTIVITY AND UPDATE TAX RETURN ALLOCATIONS	0.2	400	80.00
ERD	12/13/2022	READ AND REPLY TO MESSAGE FROM TRUSTEE ON INTEREST EARNED ON FUNDS HELD AND ALTERNATIVES	0.1	400	40.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	12/18/2022	LOCATE CONTACT INFORMATION FROM MANTH AND GROTENHUIS, SEND EMAIL REQUESTING A STATUS UPDATE OF AMENDED TAX RETURN FILED IN 2021	0.2	400	80.00
ERD	12/19/2022	READ AND REPLY TO EMAIL FROM MANTH AND GROTENHUIS	0.1	400	40.00
ERD	12/28/2022	CONVERSATION WITH TRUSTEE RE: WAYS TO GET INTEREST ON EXCESS FUNDS, AMOUNT THAT WILL BE DUE WARRIOR MET AFTER ADDITIONAL \$250K FROM SETTLEMENT IS RECEIVED AND FOR ME TO PREPARE A CALCULATION TAKING TO THE SILVERSCRIPT PAYMENTS INTO CONSIDERATION AND CIRCULATED TO HALL, PORTERFIELD AND HIMSELF FOR REVIEW	0.2	400	80.00
ERD	12/30/2022	BEGIN INCEPTION TO DATE SCHEDULE FOR THE 5 YEAR PERIOD ENDING DECEMBER 2022 AND IDENTIFY DEPOSITS AND DISBURSEMENTS WHICH I NEED ADDITIONAL INFORMATION ON (3.1) REVIEW WMC PARTICIPATION INCEPTION TO DATE, RECONCILE CALCULATIONS TO ACTUAL DISBURSEMENTS, QUANTIFY WHAT ADJUSTMENTS ARE NEEDED FOR NEXT DISTRIBUTION (1.1)	4.2	400	1,680.00
ERD	VARIOUS	REVIEW AND REVISE TIME ENTRIES, PREPARATION OF FEE APPLICATION AND FILING SAME	2.0	400	800.00
ERD	VARIOUS	REVIEW AND REVISE TIME ENTRIES, PREPARATION OF FEE APPLICATION AND FILING SAME	0.9	NOT	CHARGED
PGM	VARIOUS	ASSIST ERD IN PREPARATION OF FEE APPLICATION	1.6	120	192.00
ALC	VARIOUS	ASSIST ERD IN PREPARATION OF FEE APPLICATION	1.3	NOT	CHARGED
TOTAL TIME			<u>46.9</u>		<u>15,015.00</u>

APPENDIX F

NEW WEI, Inc.

FEE APPLICATION (1/1/22-12/31/22)

<u>EXPENSES</u>	<u>AMOUNT</u>
SUMMARY OF EXPENSES	
COMPUTER TAX FILING CHARGES	73.70
296 COPIES MADE AT 25 CENTS PER PAGE RELATED TO TAX RETURN PREPARATION	74.00
POSTAGE	<u>9.25</u>
TOTAL EXPENSES	<u>\$ 156.95</u>

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

IN RE:)
NEW WEI, INC.) BANKRUPTCY NO. 15-02741-TOM
)
)
)
DEBTOR)

STATEMENT REQUIRED BY BANKRUPTCY RULE 2016


COMES NOW Edmond R. Denaburg, who files this statement in support of the Application for Fees by Accountant in the above-styled case.

Applicant has not received any payments for services rendered in this case for the period from January 1, 2022 through December 31, 2022.

Applicant has been promised payment for services to be rendered in this case only in such amount as may be allowed by this Court upon application submitted by Applicant.

The source of the compensation, which has been promised, was to be from funds of the bankruptcy estate as an administrative expense. No previously received compensation has been shared with any other person or entity, nor does any agreement exist between Applicant and any other person or entity for the sharing of compensation to be received for services rendered in connection with this case.

DATED this the 11th day of January, 2023.



Edmond R. Denaburg

PRINCIPAL:

CHRISTIAN & DENABURG, PC
CERTIFIED PUBLIC ACCOUNTANTS
2649 ROCKY RIDGE LANE
BIRMINGHAM, ALABAMA 35216
(205) 967-8901

VERIFICATION

I have read the above and forgoing Application. As required by Federal Bankruptcy Rule of Procedure 2014(a) and in accordance with Federal Bankruptcy Rule of Procedure 9011(b) and Title 28 U.S.C. § 1746, I declare under penalty of perjury that the statements there made with reference to me and my professional associates are true and correct.

Dated this the 11th day of January, 2023.


Edmond R. Denaburg
Applicant

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CERTIFICATE OF SERVICE


I hereby certify that I have served a copy of the foregoing on the following by US mail, email or electronically through CM/ECF system on or before January 11, 2023.

Served Via US mail:
The Honorable Tamara O. Mitchell
Robert S. Vance Federal Building
1800 Fifth Avenue North
Birmingham, AL 35203

Email or Electronically Through CM/ECF:
Jon A. Dudeck, Esquire
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