

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

NEW WEI, INC.

Debtor.

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CASE NO. 15-02741-TOM  
CHAPTER 7

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

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

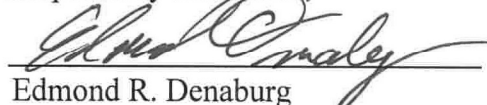
**PART I. COVER SHEET**

- 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, 2024 Through December 31, 2024
- 6) (a) Amount of Fees Sought: \$25,079.40 (b) Amount of Expenses Sought: \$402.45
- 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>
January 11, 2023	January 1, 2022-December 31, 2022	<u>\$15,015.00</u>	<u>\$ 156.95</u>	<u>\$15,171.95</u>
January 25, 2024	January 1, 2023-December 31, 2023	<u>\$12,645.00</u>	<u>\$ 290.13</u>	<u>\$12,935.13</u>

- 9) Aggregate Amount of Fees and Expenses Allowed to Date: \$238,837.04
- 10) Aggregate Amount of Fees and Expenses Paid to Date: \$238,837.04

Respectfully Submitted,

  
Edmond R. Denaburg



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


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 \$25,481.85 consisting of fees in the amount of \$25,079.40 and expenses in the amount of \$402.45. This request is for Accounting services rendered from January 1, 2024 through December 31, 2024.

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 2/15/17-12/31/24
- Appendix E . . . . . Detailed Time Entries for Services Rendered 1/1/24-12/31/24
- 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 17<sup>th</sup> day of January, 2025.

  
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	Bkrtcy Rate	Non-Bkrtcy Rate	Time	Bkrtcy Total
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\* \* *See Attached* \* \*

	76.2	\$ 25,079.40
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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	430	430	12.10	5,203.00
Edmond R. Denaburg	Accountant	450	450	36.90	16,605.00
Edmond R. Denaburg	Accountant	450	450	1.20	N/C
Samantha Dale	Accountant	250	250	5.00	1,250.00
Samantha Dale	Accountant	270	270	2.50	675.00
Samantha J. Grzegorzewski	Accountant	165	165	1.00	165.00
Jordan A Hurd	Accountant	140	140	0.10	14.00
Angela C. Craig	Bookkeeper	130	130	0.30	39.00
Jennifer L. Chesser	Clerical	60	60	0.30	18.00
Jennifer L. Chesser	Clerical	88	88	4.30	378.40
Pamela G. Murray	Clerical	60	60	0.70	42.00
Pamela G. Murray	Clerical	130	130	1.00	130.00
Pamela G. Murray	Clerical	130	130	0.80	N/C
Pamela G. Murray	Clerical	140	140	4.00	560.00
Pamela G. Murray	Clerical	140	140	6.00	N/C
				<u>76.20</u>	<u>25,079.40</u>

**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-eight 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. Samantha Dale is an accountant with Denaburg who has been a practicing accountant for more than 20 years. Samantha J. Grzegorzewski and Jordan A. Hurd are accountants with Denaburg. Angela L. Craig is a bookkeeper for Denaburg with over 20 years of experience. 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 76.2 hours or \$25,079.40 relating to:

- a) Preparation of the Company's corporate consolidated federal income tax returns for the year ended December 31, 2023, Alabama corporate income tax returns for the year ended December 31, 2023 and Delaware income tax return for the year December 31, 2023. Preparation of federal and Alabama liquidating trust income tax returns for the year ended December 31, 2023.
- b) Assist Trustee in administering the agreement with Warrior Met Coal.
- c) Assist with finalizing 503(B)(9) claim group and getting contact information correct for initial distribution of 503(B)(9) claims including but not limited to reviewing claims and all supporting schedules, contacting creditors or their attorneys through phone and email to obtain additional information needed to assist in distributing to 503(B)(9) creditors.
- d) 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 and/or Trustee to discuss various issues involved with Cardem and complied with this courts employment and fee application requirements.

**4) Time and Labor Involved**

From January 1, 2024 through December 31, 2024, Denaburg devoted 76.2 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 - \$5,254.00**

Your Applicant submits that a total of 17.3 hours were spent related to the preparation of the debtors 2023 corporate consolidated federal income tax return, Alabama 2023 income tax return and the Delaware 2023 income tax return. Your applicant also prepared 2023 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 \$5,254.00. 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 - \$988.00**

Your Applicant submits that a total of 2.2 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 \$988.00. 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) Detailed Analysis of 503(B)(9) Claims - \$5,208.40**

Your Applicant submits that a total of 15.9 hours were spent in matter involving assistance with finalizing 503(B)(9) claim group and getting contact information correct for initial distribution of 503(B)(9) claims including but not limited to reviewing claims and all supporting schedules, contacting creditors or their attorneys through phone and email to obtain additional information needed to assist in distributing to 503(B)(9) creditors.

Your applicant is currently requesting fees in connection with its assistance to the Trustee as described above, in the amount of \$5,208.40. Attached hereto Appendix C are your Applicant's summarized time entries related to the assistance provided related to 503(B)(9) claims.

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

### **IV) General Bankruptcy Matters - \$13,629.00**

Your Applicant submits that a total of 40.8 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, appeared in court at hearings, participated in conference calls, assistance in matters involving Cardem Insurance, trying to get refunds from an amended income tax return, 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 \$13,629.00. 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, 2024 - December 31, 2024

Name	Position	Rate	Time	Total
General matters				
Edmond R. Denaburg	Accountant	430	8.8	3,784.00
Edmond R. Denaburg	Accountant	450	20.8	9,360.00
Edmond R. Denaburg	Accountant	450	1.2	N/C
Pamela G. Murray	Clerical	130	0.5	65.00
Pamela G. Murray	Clerical	130	0.8	N/C
Pamela G. Murray	Clerical	140	3.0	420.00
Pamela G. Murray	Clerical	140	5.7	N/C
			40.8	13,629.00
Warrior Met settlement agreement				
Edmond R. Denaburg	Accountant	430	0.1	43.00
Edmond R. Denaburg	Accountant	450	2.1	945.00
			2.2	988.00
503 (B)(9) claim analysis				
Edmond R. Denaburg	Accountant	450	10.6	4,770.00
Jennifer L. Chesser	Clerical	60	0.3	18.00
Jennifer L. Chesser	Clerical	88	4.3	378.40
Pamela G. Murray	Clerical	60	0.7	42.00
			15.9	5,208.40
Tax return preparation and tax return issues				
Edmond R. Denaburg	Accountant	430	3.2	1,376.00
Edmond R. Denaburg	Accountant	450	3.4	1,530.00
Samantha Dale	Accountant	250	5.0	1,250.00
Samantha Dale	Accountant	270	2.5	675.00
Samantha J. Grzegorzewski	Accountant	165	1.0	165.00
Jordan A Hurd	Accountant	140	0.1	14.00
Angela C. Craig	Bookkeeper	130	0.3	39.00
Pamela G. Murray	Clerical	130	0.5	65.00
Pamela G. Murray	Clerical	140	0.3	N/C
Pamela G. Murray	Clerical	140	1.0	140.00
			17.3	5,254.00
			76.2	25,079.40

Appendix D

New WEI, Inc. - Inception to date summarized time entries by Project February 15, 2017  
December 31, 2024

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
January 1, 2023 - December 31, 2023	15.8	5,859.00
January 1, 2024 - December 31, 2024	40.8	13,629.00
	<u>263.1</u>	<u>75,231.30</u>

Preparation of 1099's

February 15, 2017 - November 1, 2017	30.2	4,250.20
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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
January 1, 2023 - December 31, 2023	0.5	200.00
January 1, 2024 - December 31, 2024	2.2	988.00
	<u>96.4</u>	<u>34,154.00</u>

Retirement plan related

February 15, 2017 - November 1, 2017	19.0	6,042.10
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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
January 1, 2023 - December 31, 2023	24.3	6,586.00
January 1, 2024 - December 31, 2024	17.3	5,254.00
	<u>383.9</u>	<u>101,970.90</u>

Appendix D

New WEI, Inc. - Inception to date summarized time entries by Project February 15, 2017  
December 31, 2024

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
January 1, 2024 - December 31, 2024	15.9	5,208.40
	<u>126.6</u>	<u>37,574.00</u>
	<u>919.2</u>	<u>259,222.50</u>
February 15, 2017 - November 1, 2017	259.3	65,726.80
November 2, 2017 - December 31, 2018	264.5	73,593.60
January 1, 2019 - November 15, 2019	95.0	26,276.70
November 16, 2019 - October 31, 2020	93.7	28,427.00
November 1, 2020 - December 31, 2021	43.0	12,459.00
January 1, 2022 - December 31, 2022	46.9	15,015.00
January 1, 2023 - December 31, 2023	40.6	12,645.00
January 1, 2024 - December 31, 2024	76.2	25,079.40
	<u>919.2</u>	<u>259,222.50</u>

**NEW WEI, INC.  
BILLING DETAILS  
1/1/24-12/31/24**

**APPENDIX E**

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	1/10/2024	REVIEW VARIOUS EMAILS FROM STEPHEN AND ANDRE RE: COAL ACT/CARDEN SETTLEMENT	0.3	430	129.00
ERD	1/29/2024	CONFERENCE CALL WITH TOFFEL AND PORTERFIELD RE: CARDEM ISSUES, AMENDED TAX RETURN ISSUES, SCHEDULE TO BE ABLE TO CLOSE THE CASE AND WHAT I NEED TO FOLLOW UP	0.2	430	86.00
ERD	1/30/2024	REVIEW CARDEM FINANCIALS RECEIVED FROM PORTERFIELD, MODIFY AS NEEDED AND SAVE TO EXCEL	0.2	430	86.00
ERD	2/7/2024	MEET WITH TRUSTEE TO DISCUSS COAL ACT SETTLEMENT AND STRUCTURE, STATUS OF AMENDED TAX RETURNS, ME NOT BEING ABLE TO GO ONLINE TO VIEW TRANSCRIPTS, CLOSE OUT PROCESS AND HOW TO PROCEED	0.3	430	129.00
ERD	2/12/2024	SEARCH FOR AN LOCATE CONTACT INFORMATION FOR LARRY MANTH (AMENDED TAX RETURN PROJECT) THEN SEND EMAIL TO MANTH REQUESTING A STATUS UPDATE ON SAME	0.2	430	86.00
ERD	2/14/2024	REVIEW EMAILS FROM TRUSTEE AND PORTERFIELD THEN RESPOND TO SAME (.2) REVIEW EMAIL RESPONSES FROM TOFFEL AND PORTERFIELD ON AMENDED RETURN ISSUES (.1)	0.3	430	129.00
SAD	2/21/2024	FILE DELAWARE RETURN ONLINE AT BANKRUPTCY TRUSTEE'S OFFICE	0.8	250	200.00
ERD	2/22/2024	SEARCH UNCLAIMED PROPERTY SITE FOR POSSIBLE RECOVERIES OUT FROM OTHER STATES	0.2	430	86.00
ERD	2/23/2024	GO ONLINE AND REVIEW VARIOUS UNCLAIMED PROPERTY SITES FOR POSSIBLE RECOVERIES FOR THE ESTATE	0.8	430	344.00
ERD	2/28/2024	READ EMAIL FROM TRUSTEE RE: IRS CORRESPONDENCE RECEIVED AND REQUESTED ADDITIONAL INFORMATION	0.1	430	43.00
ERD	3/2/2024	REVIEW INTENT TO SEIZE CORRESPONDENCE RECEIVED FROM IRS FOR 1991-1993 TAX YEARS	0.1	430	43.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	3/4/2024	REVIEW EMAIL FROM PORTERFIELD AND EMAIL FROM TOFFEL RE: TAX NOTICES, CALLED IRS TWICE RE: PENALTY NOTICES, HAD HOLD PUT ON ACCOUNT, TOLD WE HAD TO FORMALLY RESPOND TO NOTICE AND THEY WOULD PUT A HOLD ON THE ACCOUNT, DUE TO LARGE CORPORATION STATUS THIS PROCESS TOOK LONGER THAN NORMAL.	0.7	430	301.00
ERD	3/5/2024	GO ONLINE TO PACER TO LOOK FOR AND PRINT OFF INFORMATION NEEDED TO RESPOND TO IRS TAX NOTICES, DRAFT RESPONSE FOR TRUSTEE TO SIGN	0.8	430	344.00
PGM	3/6/2024	TYPE RESPONSE LETTER RE: CP504B NOTICE	0.4	NOT	CHARGED
PGM	3/10/2024	PREPARE POWER OF ATTORNEY FOR ERD	0.2	130	26.00
ERD	3/10/2024	CONVERSATION WITH TRUSTEE RE: TOMORROW'S HEARING AND DIRECT FEE NOT REVIEWING MY FEE APPLICATION, MY NEED TO PREPARE A NEW POA FOR HIM TO SIGN AND RESPONSE TO IRS I HAVE DRAFTED FOR HIM TO SIGN TOMORROW AND IRS ISSUES THAT MAY HOLD UP CASE CLOSEOUT (.2) MEET WITH PGM RE: POA NEEDED, REVIEW AND SIGN SAME, FOR ANDRE TO SIGN (.1)	0.3	430	129.00
PGM	3/11/2024	EDIT ANDRE TOFFEL LETTER TO IRS	0.1	NOT	CHARGED
PGM	3/11/2024	TYPE AND EMAIL ORDER ON ERD FEE APPLICATION TO JUDGE	0.3	NOT	CHARGED
ERD	3/11/2024	EDIT IRS CORRESPONDENCE FOR TRUSTEE TO SIGN (.1) GO TO COURT FOR FEE APPLICATION HEARING, MEET WITH TRUSTEE PRIOR TO COURT TO GET POA AND IRS CORRESPONDENCE SIGNED, DRAFT ORDER ON FEE APPLICATION (.5)	0.6	430	258.00
ERD	3/16/2024	EXCHANGE EMAILS WITH PORTERFIELD RE: UNCLAIMED PROPERTY AND POTENTIAL RECOVERY	0.2	430	86.00
ERD	3/17/2024	PRINT OFF ATTACHMENTS NEEDED FOR IRS CORRESPONDENCE RESPONSE, ASSEMBLE LETTER, SCAN TO PDF AND SAVE, FAX POA TO IRS, INSTRUCT STAFF HOW TO HANDLE ASSEMBLY AND MAILING OF IRS CORRESPONDENCE (.3) SEND EMAIL TO TRUSTEE AND PORTERFIELD RE: UNCLAIMED PROPERTY AND NEED FOR A CONFERENCE CALL (.1)	0.4	430	172.00
PGM	3/18/2024	HOLE PUNCH, TIE DOWN AND MAIL TAX RETURN PACKAGE TO IRS	0.3	130	39.00

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
ERD	3/19/2024	CALL WITH TOFFEL AND PORTERFIELD RE: UNCLAIMED PROPERTY, SUGGESTION OF GETTING INFORMATION TO COMPANY PURSUING OTHER MATTERS ON CONTINGENCY BASIS TO TRY AND RECOVER UNCLAIMED PROPERTY AND DISCUSS HOW TO PROCEED (.2) READ AND REPLY TO EMAIL FROM KELLY AT HIDDEN ASSETS (.1)	0.3	430	129.00
ERD	3/22/2024	READ AND REPLY TO EMAIL FROM KELLY WITH HIDDEN ASSET RE: UNCLAIMED PROPERTY (.1) REVIEW EMAIL EXCHANGES WITH KELLY AND PORTERFIELD (.1)	0.2	430	86.00
ERD	4/1/2024	CONFERENCE CALL WITH PORTERFIELD AND TOFFEL RE: CARDEM WIND DOWN ISSUES, PROBLEM AND WHAT PORTERFIELD DID TO HANDLE	0.2	430	86.00
ALC	4/9/2024	EXTEND CORPORATE INCOME TAX RETURNS	0.1	130	13.00
ALC	4/10/2024	EXTEND TRUST INCOME TAX RETURNS	0.1	130	13.00
ERD	4/19/2024	REVIEW CARDEM FYE 11/23 INFORMATION RECEIVED WITH PRIOR YEAR TAX RETURNS, ORGANIZE TO GO OVER WITH SAD RE: CORPORATE TAX RETURN PREPARATION, UPDATE 2023 CASH ACTIVITY FOR SETTLEMENT TRUST FOR TAX RETURN PREPARATION, SEND EMAIL TO KENDALL RE: ADDITIONAL INFORMATION NEEDED (.8) REVIEW 2023 AND 2024 GENERAL LEDGER DETAILS RECEIVED FROM KENDALL, CALCULATE BALANCE DUE WARRIOR MET COAL AT 12/31/23, QUANTIFY ENTRIES TO RECORD 2023 ACTIVITY AND OPENING TRIAL BALANCE, SUMMARIZE ALL INFORMATION NEEDED FOR JAH TO PREPARE SETTLEMENT TRUST TRIAL BALANCE (.8)	1.6	430	688.00
JAH	4/19/2024	ROLLFORWARD TRIAL BALANCE FOR ERD	0.1	140	14.00
ERD	4/21/2024	EXCHANGE EMAILS WITH PORTERFIELD RE: BALANCE DUE WARRIOR MET COAL AS OF DECEMBER 31, 2023	0.1	430	43.00
ERD	5/14/2024	TRAVEL TO TOFFEL'S OFFICE AND MEET WITH TOFFEL AND PORTERFIELD ON ALL OPEN ISSUES, CASH PROJECTIONS AND DISCUSS HOW TO PROCEED	1.0	430	430.00
ERD	5/17/2024	MEET WITH SJG RE: TRUST TAX RETURN TO BE PREPARED, DISCUSS APPROACH AND HOW TO PROCEED (.1) REVIEW TAX RETURNS, MEET WITH SJG RE: QUESTION, PUT TAX RETURNS IN PROCESSING (.3)	0.4	430	172.00
PGM	5/17/2024	PROCESS TRUST TAX RETURNS	0.5	130	65.00

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
SJG	5/17/2024	POST CURRENT YEAR ACTIVITY TO TRIAL BALANCE AND PREPARE TRUST INCOME TAX RETURNS	1.0	165	165.00
ERD	5/18/2024	REVIEW AND SIGN NEW WEI TRUST PROCESSED TAX RETURNS, SCAN TO PDF AND SAVE, EMAIL COPY OF TAX RETURNS AND TAX FILING AUTHORIZATION FORMS TO TOFFEL TO SIGN AND EMAIL BACK SO I CAN FILE RETURNS	0.2	430	86.00
ALC	5/21/2024	FILE NEW WEI SETTLEMENT TRUST TAX RETURNS	0.1	130	13.00
ERD	5/22/2024	REVIEW EMAILS AND ATTACHMENTS RECEIVED FROM PORTERFIELD RE: ISSUES INVOLVED WITH TRYING TO CLOSE OUT CHAPTER 7 BANKRUPTCY, RESPOND AND EXPLAIN CONCERNS OVER ANY INCOME TAX REFUND NEEDING TO BE DEPOSITED INTO CHAPTER 7 ESTATE AND NOT SETTLEMENT TRUST, WILL NEED TO MODIFY IF A TAX REFUND IS RECEIVED	0.6	430	258.00
ERD	5/24/2024	READ EMAILS FROM TOFFEL AND PORTERFIELD RE: SCHEDULING CONFERENCE CALL, CHECK SCHEDULE AND REPLY TO SAME	0.1	430	43.00
ERD	5/29/2024	PARTICIPATE IN CONFERENCE CALL WITH PORTERFIELD AND TOFFEL	0.3	430	129.00
ERD	6/2/2024	REVIEW UNCLAIMED PROPERTY WEBSITE SPECIFICALLY FOR BANKRUPTCY CLAIMS, SEND EMAIL TO TRUSTEE AND PORTERFIELD RE: FINDINGS AND ISSUES	0.4	430	172.00
ERD	6/10/2024	REVIEW EMAIL AND ADOR RELATED ATTACHMENT RECEIVED FROM KENDALL, SAVE TO PDF AND REPLY TO EMAIL	0.1	430	43.00
ERD	6/12/2024	READ EMAILS AND ATTACHMENTS RELATING TO CALIFORNIA TOLLING AGREEMENT AND POTENTIAL PRE-PETITION LIABILITY THEN REPLY TO EMAIL	0.3	430	129.00
ERD	6/17/2024	REVIEW IRS CORRESPONDENCE RECEIVED RE: CHANGE IN LARGE CORPORATION REPRESENTATIVE, GO THROUGH RECORDS AND QUANTIFY PREVIOUS POA'S SENT IN	0.3	430	129.00
SAD	6/17/2024	PREPARE CORPORATE INCOME TAX RETURNS	4.2	250	1,050.00
ERD	6/19/2024	REVIEW EMAIL AND ATTACHMENTS FROM PORTERFIELD ON CARDEM THEN REVIEW EMAIL FROM TRUSTEE RE: CARDEM	0.3	430	129.00



<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/6/2024	REVIEW RECENT IRS CORRESPONDENCE, NOTICE OF INTENT LETTERS, PREVIOUSLY FILED TAX RETURNS AND POA'S, ORGANIZE INFORMATION TO CALL NEW IRS AGENT ASSIGNED TO THE COMPANY, LOOK UP CONTACT INFORMATION FOR FIRM THAT PREPARED AMENDED TAX RETURN THEN SEND AN EMAIL TO MANTH REQUESTING A STATUS UPDATE ON AMENDED TAX RETURNS FILED	0.4	450	180.00
ERD	7/8/2024	REVIEW EMAIL FROM PORTERFIELD ON CARDEM AND TAX RETURN ISSUES, REVIEW TAX RETURNS TO TRY AND DETERMINE WHAT TAX ISSUES MAY EXIST THEN REPLY TO PORTERFIELD ON CARDEM QUESTION (.4) CONVERSATION WITH PORTERFIELD RE: POSSIBLE TAX RETURN ISSUES RELATING TO CARDEM (.1)	0.5	450	225.00
ERD	7/12/2024	CALL AND LEAVE VOICE MAIL FOR DONNA GOTTSCHALK, CPA REPRESENTATIVE FOR NEW WEI FOR TAXPAYER ADVOCATE ON TAX RETURN TO CALL ME RE: STATUS UPDATE	0.1	450	45.00
ERD	7/15/2024	REVIEW EMAIL CORRESPONDENCE FROM PORTERFIELD AND TOFFEL ON CREDIT CARD LITIGATION (.1) READ EMAIL FROM PORTERFIELD RE: NEEDING EI# OF ALL SUBSIDIARIES, LOCATE INFORMATION NEEDED, PRINT TO PDF AND EMAIL TO PORTERFIELD (.2)	0.3	450	135.00
ERD	7/19/2024	READ AND REPLY TO EMAILS FROM MANTH ON AMENDED TAX RETURNS AND TAXPAYER ADVOCATE	0.2	450	90.00
ERD	7/30/2024	REVIEW EMAIL AND ATTACHMENT (COLLECTION LETTERS FROM FEDERAL GOVERNMENT RE: MEDICARE) THEN SEND EMAIL TO TOFFEL TO TRY AND SET UP A TIME FOR HE AND I TO CALL TOMORROW TO FIND OUT WHAT THIS NOTICE RELATES TO	0.2	450	90.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	7/31/2024	REVIEW CARDEM DOCUMENT RECEIVED FROM PORTERFIELD (.1) MEET WITH TOFFEL TO CALL FEDERAL GOVERNMENT ON MEDICARE RELATED PAYMENT DEMANDS RECEIVED FOR JIM WALTER RESOURCES, COULD NOT GET THROUGH, DECIDED TO TRY LATER AND HOW TO HANDLE CALL (.2) CONVERSATION WITH TRUSTEE RE: CARDEM WINDDOWN, TAX ISSUES AND MY LAST CONVERSATION WITH THE PERSON WHO WAS TRYING TO OBTAIN A TAX REFUND FOR THE COMPANY (.2) CALL FEDERAL GOVERNMENT TO REQUEST INFORMATION SUPPORTING PAYMENT DEMANDS, REVIEW EMAIL RECEIVED WITH SUPPORTING DOCUMENTATION, CROSS MATCH AND SEND SUMMARIZED INFORMATION TO PORTERFIELD TO HANDLE RESPONDING TO FEDERAL GOVERNMENT AND ATTACH BANKRUPTCY FILING DOCUMENTS NEEDED (.6)	1.1	450	495.00
ERD	8/5/2024	READ EMAIL FROM PORTERFIELD, REVIEW WMC AGREEMENT, REPLY TO EMAIL THEN CONVERSATION WITH PORTERFIELD RE: GLOBAL WMC SETTLEMENT, REVIEW WHAT INFORMATION HAS BEEN RECEIVED FROM KENDALL THEN SEND HER AN EMAIL ASKING HER TO SEND ME ALL 2024 NEW WEI TRUST BANK STATEMENTS (.6) REVIEW BANK STATEMENTS RECEIVED FROM KENDALL, UPDATE LIQUID ASSET REPORT FOR ACTIVITY THROUGH 6/30/2024 IN ORDER TO CALCULATE CURRENT BALANCE DUE WMC, EXCHANGE EMAILS WITH KENDALL RE: ADDITIONAL INFORMATION NEEDED, FORWARD COPY OF CHECK NEW WEI PREVIOUSLY DEPOSITED TO TOFFEL AND PORTERFIELD FOR CLARIFICATION OF SOURCE (.6)	1.2	450	540.00
ERD	8/6/2024	REVIEW PORTERFIELD EMAIL WITH EXPLANATION OF ARCH INSURANCE DEPOSIT, MAKE REVISIONS TO SCHEDULE SHOWING WHAT IS CURRENTLY OWED TO WMC AND EMAIL SAME TO PORTERFIELD	0.2	450	90.00
ERD	8/7/2024	REVIEW EMAIL AND ATTACHMENT FROM PORTERFIELD RE: DELAWARE ESTIMATED TAX PAYMENTS DUE, REVIEW PREVIOUS FILINGS	0.2	450	90.00
ERD	8/8/2024	CONVERSATION WITH SAD RE: DELAWARE RELATED NOTICE AND DISCUSS HOW TO HANDLE	0.2	450	90.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
SAD	8/8/2024	MEET WITH ERD RE: TAX NOTICE PAYMENT DUE DELAWARE (.1) CALL ENTITY SENDING TAX NOTICE AND LOGON TO DELAWARE ACCOUNT TO DETERMINE SOURCE AND LEGITIMACY OF SAME AND CONCLUDE NO CURRENT BALANCE DUE DELAWARE (1.7)	1.8	270	486.00
ERD	8/12/2024	READ AND REPLY TO EMAIL FROM TOFFEL AND PORTERFIELD ON AMOUNT DUE TO WMC AND SETTING UP A CONFERENCE CALL TO DISCUSS (.1) CONFERENCE CALL WITH TOFFEL AND PORTERFIELD ON BALANCE DUE WMC, ALL OPEN ISSUES IN CASE AND CASE CLOSEOUT (1.0)	1.1	450	495.00
ERD	8/13/2024	EDIT FEDERAL AND ALABAMA DISCLOSURE STATEMENTS, MARK CHANGES TO BE MADE TO TAX RETURN'S, MEET WITH SAD RE: CHANGES TO BE MADE TO CORPORATE INCOME TAX RETURNS (.3) REVIEW EMAILS FROM TOFFEL AND PORTERFIELD ON BALANCE DUE TO WMC, RUN CALCULATION WITH ADDITIONAL INFORMATION AND REPLY TO EMAILS WITH REVISED SCHEDULE OF CURRENT BALANCE DUE (.2)	0.5	450	225.00
SAD	8/13/2024	MEET WITH ERD TO DISCUSS CHANGES TO BE MADE TO CORPORATE TAX RETURNS	0.1	270	27.00
ERD	8/14/2024	REVIEW MOTION TO ALLOW INTERIM DISTRIBUTIONS THEN SEND EMAIL TO PORTERFIELD RE: SAME AND MOTION TO ADDRESS REMNANT ASSETS (.3) REVIEW EMAIL FROM TOFFEL RE: WIRE SENT (.1)	0.4	450	180.00
ERD	8/16/2024	REVIEW REVISED TAX RETURN'S AND PUT IN PROCESSING, DRAFT PROMPT DETERMINATION REQUESTS	0.3	450	135.00
SAD	8/16/2024	MAKE REVISIONS TO TAX RETURNS PER ERD REVIEW	0.5	270	135.00
ERD	8/19/2024	REVIEW AND SIGN PROCESSED TAX RETURNS AND FINISH MAKING READY FOR TRUSTEE TO SIGN (.2) CONVERSATION WITH TOFFEL RE: TAX RETURN'S TO BE SIGNED AND HIS AVAILABILITY TO SIGN THE RETURNS (.1) GO TO TOFFEL'S OFFICE TO GO OVER TAX RETURN'S AS NEEDED AND GET TAX FILING AUTHORIZATION FORMS AND PROMPT DETERMINATION REQUESTS SIGNED THEN DISCUSS OPEN ISSUE IN THE CASE WHAT I NEEDED TO HANDLE (.7)	1.0	450	450.00
PGM	8/19/2024	TYPE PROMPT DETERMINATION REQUESTS	0.3	NOT	CHARGED

NAME	DATE	DESCRIPTION	TIME	RATE	AMOUNT
PGM	8/19/2024	PROCESS INCOME TAX RETURNS	1.0	140	140.00
ERD	8/21/2024	ORGANIZE SIGNED TAX RETURN PACKAGE AND ASSEMBLE TAX RETURNS FOR MAILING, FAX FEDERAL RETURN AND PROMPT DETERMINATION REQUEST TO SPECIAL PROCEDURES	0.2	450	90.00
ERD	9/2/2024	REVIEW IRS CORRESPONDENCE RECEIVED ON MAY 1992 FISCAL YEAR BALANCE DUE, SAVE TO PDF	0.1	450	45.00
ERD	9/19/2024	REVIEW EMAILS FROM TOFFEL AND PORTERFIELD ON UPCOMING HEARING AND NEEDING AN INCEPTION TO DATE (ITD) BILLING AND PAYMENT HISTORY FROM MY FIRM, LOCATE INTERNAL INFORMATION NEEDED TO CALCULATE PAYMENTS RECEIVED TO DATE, THEN EMAIL TRUSTEE ITD PAYMENT AND AN ESTIMATE OF CURRENT UNBILLED TIME AND EXPENSES	0.2	450	90.00
ERD	9/24/2024	CONVERSATION WITH TOFFEL RE: YESTERDAY'S HEARING AND JUDGES RULING (.1) MEETING WITH TOFFEL AND PORTERFIELD TO GO OVER ALL OPEN ISSUES AND DISCUSS WHAT NEEDS TO BE DONE TO ADVANCE THE CASE (.5)	0.6	450	270.00
ERD	10/1/2024	REVIEW COURT ORDER SHOWING THAT AN ITD REPORT NEEDS TO BE FILED BY 11/4, READ EMAIL RECEIVED FROM TOFFEL ON ITD REPORT AND FORMAT OF SAME, REPLY TO EMAIL, ADD TO TRACKER ON DEAD LINE TO HANDLE	0.2	450	90.00
ERD	10/2/2024	READ NEW EMAILS FROM TRUSTEE, REVIEW EMAIL FROM PORTERFIELD AND ATTACHMENT WITH RR LITIGATION UPDATE (.1) REVIEW INFORMATION RECEIVED FROM TRUSTEE ON ITD ACTIVITY, REVIEW INFORMATION SENT TO DUDECK, REVIEW SAME ALONG WITH PREVIOUS WORK DONE, QUANTIFY APPROACH TO BE USED TO PREPARE ITD REPORT FOR THE COURT (.3)	0.4	450	180.00
ERD	10/13/2024	REVIEW SEPTEMBER BANK STATEMENT RECEIVED FROM TRUSTEE AND SAVE SAME TO PDF	0.1	450	45.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	10/21/2024	REVIEW INFORMATION RECEIVED TO DATE, UPDATE PREVIOUS INCEPTION TO DATE SCHEDULE THROUGH 12/31/23, SEND EMAIL TO KENDALL AND TRUSTEE RE: 2024 ACTIVITY NEEDED, GO ONLINE TO PACER TO REVIEW 2024 ACTIVITY AND OPEN ITEMS TO BE USED TO PROJECT 2024 ACTIVITY THROUGH 12/31/24 (2.4) REVIEW 2024 ACTIVITY, SORT SAME AND ADD TO INCEPTION TO DATE SCHEDULE, SEND KENDALL AN EMAIL RE: NEEDING HER TO CALL ME TO DISCUSS OCTOBER 2024 ACTIVITY (.6) CONVERSATION WITH PORTERFIELD RE: CARDEM ACTIVITY AND AGREEMENT, CONFIRM MY UNDERSTANDING OF \$600K RECEIPTS AND DISBURSEMENTS AND DISCUSS 503(B)(9) RELATED WORK THAT CAN BE DONE NOW TO MAKE SURE WE CAN LOCATE AS MANY CREDITORS AS POSSIBLE (.2) WORK ON QUANTIFYING INFORMATION NEEDED ON 503(B)(9) SO STAFF CAN BEGIN SUMMARIZING ADDRESSES AND CONTACT INFORMATION (.6) PRINT OFF DOCKET AND REVIEW SAME FOR INFORMATION ON CLAIMS SOLD/TRANSFERRED AND OTHER MATTERS NOT YET HANDLED, THEN CROSS MATCH CLAIMS SOLD/TRANSFERRED TO 503(B)(9) SCHEDULE AND MARK PROCEDURES WHICH I NEED PRINTED OFF (.5) CONVERSATION WITH KENDALL RE: PAYMENT DUE DIRECT FEE RELATING TO ORDER ENTERED AUGUST 2024 AND OTHER OCTOBER 2024 ACTIVITY (.2)	4.5	450	2,025.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	10/22/2024	CONTINUE WORKING ON ITD SCHEDULE THEN RECONCILE MY ITD SCHEDULE TO TRUSTEE FEE APPLICATION (1.6) CONVERSATION WITH KENDALL RE: INFORMATION NEEDED ON WHAT MAKES UP SOME OF HER DESPOSIT AMOUNTS (.1) CONVERSATION WITH TOFFEL RE: STATUS OF ITD SCHEDULE BEING WORKED ON, INFORMATION NEEDED FROM KENDALL, 503(B)(9) ANALYSIS AND INITIAL SCHEDULE TO BE PREPARED THEN TURN OVER TO KENDALL FOR HER TO TRY AND CONTACT CREDITORS AND HOW TO PROCEED (.3) REVIEW ALL 503(B)(9) RECORDS AND SCHEDULES PREVIOUSLY OBTAINED, REVIEW DOCKET AND PRINT OFF RECENTLY TRANSFERRED CLAIMS, PRINT OFF DOCKET FOR NOV 2017 THROUGH NOV 2019 TO LOCATE 503(B)(9) RELATED PROCEDURES, IDENTIFY PROCEDURES NEEDED FOR STAFF TO PRINT OFF, CREATE SCHEDULE TO BE USED TO SUMMARIZE CONTACT INFORMATION NEEDED FOR ALL 503(B)(9) CLAIMS AND POPULATE WITH DATA READILY AVAILABLE (1.8) EXCHANGE EMAILS WITH PORTERFIELD AND TOFFEL AND SET UP CONFERENCE CALL TO DISCUSS REPORT TO BE FILED WITH THE COURT AND 503(B)(9) WORK TO BE DONE (.1)	3.9	450	1,755.00
ERD	10/23/2024	REVIEW DETAIL OF WHAT MAKES UP TRUSTEE'S CASH RECEIPTS AND RECONCILE TO MY DETAIL, SEND EMAIL TO KENDALL REQUESTING SOURCE INFORMATION FOR 3 OF HER DEPOSITS AND GETTING ME A COPY OF THE DECEMBER 2018 BANK STATEMENT (.9) MEET WITH JLC RE: WORK I NEED HER TO DO ON 503(B)(9) CLAIMS (.1) CONFERENCE CALL WITH PORTERFIELD AND TOFFEL RE: COURT FILING DUE BY 11/4 AND STATUS OF MY RECONCILIATION (.2) REVIEW ADDITIONAL INFORMATION RECEIVED FROM KENDALL, MODIFY ITD SCHEDULE AND FINISH RECONCILIATION BETWEEN MY SCHEDULE AND TOFFEL'S ITD CALCULATION (DUE TO QUANTITY OF TRANSACTIONS THIS TOOK A LONG TIME TO BALANCE) (2.3)	3.5	450	1,575.00
JLC	10/23/2024	MEET WITH ERD RE: ASSISTANCE NEEDED ON 503(B)(9) CLAIMS (.1) PRINTED VARIOUS PROCEDURES OFF OF PACER AND INPUT 503(B)(9) INFORMATION INTO EXCEL SPREADSHEET FOR ERD (4.2)	4.3	88	378.40

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	10/24/2024	READ AND REPLY TO EMAIL FROM KENDALL ON PROBLEMS SHE IS HAVING WITH MY ITD RECONCILIATION, MODIFY SCHEDULE FOR 1 SMALL ENTRY (.2) CONVERSATION WITH DUDECK RE: ITD WORK DONE, CHANGES THAT WILL BE MADE TO TRUSTEE'S FEE APPLICATION AND WHY (.1) CONVERSATION WITH TOFFEL RE: STATUS ON FINISHING SCHEDULE AND DISCUSS HOW TO PROCEED (.1) CONTINUE PROOFING AND MAKING COSMETIC CHANGES TO MY ITD SCHEDULE TO BE FILED WITH THE COURT, EMAIL KENDALL AND PORTERFIELD QUESTION ABOUT SOURCE OF MAY 2018 DEPOSIT (.7) FINALIZE ITD SCHEDULE AND EMAIL TO TOFFEL AND PORTERFIELD SO THEY CAN REVIEW BEFORE FILING (.1) READ PORTERFIELD COMMENTS/QUESTIONS ON SCHEDULE, RESEARCH SAME THEN RESPOND TO EMAIL (.4)	1.6	450	720.00
ERD	10/25/2024	REVIEW EMAIL AND ATTACHMENTS RECEIVED FROM PORTERFIELD, COMPARE TO MY DATA, MAKE COSMETIC CHANGE TO ITD SCHEDULE, REPRINT AND SIGN SCHEDULES, SCAN TO PDF AND SEND TO PORTERFIELD, TOFFEL AND KENDALL, REVIEW PORTERFIELD FILING AND REMAINING ASSETS TO BE ADMINISTERED (.3) CONVERSATION WITH TOFFEL RE: MY FINAL ITD SCHEDULE, CHANGES FROM LAST VERSION, CHANGES THAT NEED TO BE MADE TO HIS FEE APPLICATION (.2)	0.5	450	225.00
ERD	10/28/2024	REVIEW AND SAVE TOFFEL AMENDED FEE APPLICATION AND REPORT TO COURT	0.2	450	90.00
ERD	10/30/2024	REVIEW EMAILS FROM TRUSTEE AND RESPONDING CREDITOR ON 503(B)(9) DISTRIBUTION QUESTION (.1) REVIEW DELAWARE RELATED ESTIMATE TAX NOTICE RECEIVED FROM PORTERFIELD (.1) MEET WITH SAD TO DISCUSS DELAWARE ESTIMATE NOTICE AND HOW TO PROCEED (.1)	0.3	450	135.00
SAD	10/30/2024	DISCUSS DELAWARE TAX ESTIMATE ISSUES WITH ERD AND THAT FORMS ARE NOT BEING SENT FROM DELAWARE AND NO ESTIMATED PAYMENTS ARE DUE	0.1	270	27.00
ERD	11/10/2024	REVIEW IRS RESPONSE TO PROMPT DETERMINATION REQUEST AND SAVE TO PDF	0.1	450	45.00

<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	11/12/2024	REVIEW EMAIL THREADS FORWARDED FROM PORTERFIELD AND TOFFEL RE: TRANSFERRING REMNANT ASSETS TO WMC, REVIEW TRUSTEE'S MOTION AND PROPOSED 2ND AMENDMENT TO WMC SETTLEMENT AGREEMENT THEN RESPOND TO EMAILS	0.2	450	90.00
ERD	11/13/2024	CONVERSATION WITH TOFFEL RE: 503(B)(9) ISSUES, DIFFERENCES BETWEEN CLAIM AMOUNTS ON TRANSFERRED CLAIMS AND ALLOWED 503(B)(9) AMOUNT TO BE DISTRIBUTED, WHAT I AM SHOWING AND WHAT HE NEEDS FROM ME (.2) WORK ON FINALIZING 503(B)(9) SCHEDULE AND CALCULATING ALLOCATION OF 1ST DISTRIBUTION TO THE 503(B)(9) CREDITORS, REVIEW VARIOUS PROCEDURES PGM PRINTED OFF PACER FOR ME AND CROSS MATCH INFORMATION TO MY FINAL 503(B)(9) SCHEDULES, REVIEW OTHER SETUP WORK STAFF PREVIOUSLY DID, TWO CONVERSATIONS WITH CHARLES DENABURG RE: CONSOLIDATED PIPE AND HAGER OIL 503(B)(9) CLAIMS AND FIND OUT WHO WOULD NOW BE HANDLING, SEND EMAIL TO RACHEL MOORE RE: CONSOLIDATED PIPE 503(B)(9) CLAIM TO SEE IF SHE WILL BE HANDLING CONSOLIDATED PIPE'S CLAIM (4.1)	4.3	450	1,935.00
PGM	11/13/2024	PRINT OFF VARIOUS PROCEDURES FOR ERD FROM PACER (94 PAGES)	0.7	60	42.00
ERD	11/14/2024	FINISH UP 1ST 503(B)(9) DISTRIBUTION SCHEDULE, REVIEWING PROCEDURES PRINTED OFF PACER AND PACKAGE SUPPORTING CLAIMS AND INFORMATION NEEDED TO MAKE DISTRIBUTIONS AND SUPPORT FOR CHANGES THAT WERE MADE FROM CLAIM FILING STATUS TO ADJUST 503(B)(9) BALANCES, CONVERSATION WITH CHARLES DENABURG RE: HAGER OIL CLAIM THEN SEND EMAIL TO STEVE ALTMAN WITH HAGER OIL CLAIM SUPPORT AND ASK HIM TO CALL ME AFTER HE REVIEWS (1.9) CONVERSATION WITH ALTMAN RE: HAGER OIL 503(B)(9) CLAIMS (.1) CONVERSATION WITH TRUSTEE RE: INFORMATION SENT, TIMELINE TO GET INTERIM DISTRIBUTION MADE AND ASSISTANCE NEEDED (.2) READ AND REPLY TO EMAIL FROM ALTMAN RE: HAGER OIL CLAIM (.1)	2.3	450	1,035.00
JLC	11/14/2024	PRINTED VARIOUS PROCEDURES OFF OF PACER FOR ERD	0.3	60	18.00



<u>NAME</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME</u>	<u>RATE</u>	<u>AMOUNT</u>
ERD	11/15/2024	REVIEW EMAIL EXCHANGES BETWEEN PORTERFIELD AND ALTMAN, GO THROUGH MY RECORDS AND LOCATE COPIES OF HAGER OIL CLAIMS FILED, PRINT TO PDF THEN EMAIL TO ALTMAN	0.3	450	135.00
ERD	11/18/2024	REVIEW EMAILS FROM PORTERFIELD AND ALTMAN, PRINT NEW CLAIMS ALTMAN PREPARED TO PDF, REVIEW SAME AND SAVE	0.1	450	45.00
ERD	11/19/2024	CONVERSATION WITH TOFFEL RE: 503(B)(9) DISTRIBUTION QUESTIONS	0.1	450	45.00
ERD	11/20/2024	READ AND REPLY TO EMAILS FROM TOFFEL ON DISTRIBUTIONS	0.1	450	45.00
ERD	11/21/2024	CONVERSATION WITH TRUSTEE RE: DISTRIBUTION ISSUES AND QUESTIONS	0.1	450	45.00
ERD	11/26/2024	REVIEW EMAIL FROM TOFFEL AND FINAL SCHEDULE ON 503(B)(9) DISTRIBUTIONS	0.1	450	45.00
ERD	12/2/2024	REVIEW ITD SCHEDULE PREPARED AND INFORMATION RECEIVED TO DATE, SEND EMAIL TO KENDALL RE: NEEDING HER TO SEND ME OCTOBER AND NOVEMBER BANK STATEMENTS, PREPARE FOR WEDNESDAY'S HEARING (.4) REVIEW EMAIL RESPONSE FROM KENDALL WITH ATTACHMENTS AND REPLY TO SAME RE: INFORMATION STILL NEEDED (.1)	0.5	450	225.00
ERD	12/4/2024	GO TO COURT TO ATTEND HEARING SO I COULD ADDRESS ANY QUESTIONS JUDGE MITCHELL HAD REGARDING ITD SOURCES AND USES SCHEDULE, THE CURRENT CASH BALANCE IN THE ACCOUNT AND THE PROJECTED CASH BALANCE AT 12/31/24 (.9) CONVERSATION WITH TOFFEL RE: TODAY'S HEARING, CARDEM ISSUES AND HOW TO PROCEED (.2) REVIEW EMAILS FROM KENDALL ON INFORMATION REQUESTED, REVIEW ATTACHMENT AND REPLY TO EMAILS (.1)	1.2	450	540.00
ERD	VARIOUS	REVIEW AND REVISE TIME ENTRIES, PREPARATION OF FEE APPLICATION AND FILING SAME	3.3	450	1,485.00
ERD	VARIOUS	REVIEW AND REVISE TIME ENTRIES, PREPARATION OF FEE APPLICATION AND FILING SAME	1.2	NOT	CHARGED
PGM	VARIOUS	ASSIST ERD IN PREPARATION OF FEE APPLICATION	3.0	140	420.00
PGM	VARIOUS	ASSIST ERD IN PREPARATION OF FEE APPLICATION	5.7	NOT	CHARGED
<b>TOTAL TIME</b>			<u>76.2</u>		<u>25,079.40</u>

NEW WEI, INC.  
SUMMARY OF EXPENSES  
1/1/24-12/31/24

APPENDIX F

<u>DESCRIPTION</u>	<u>QTY</u>	<u>RATE</u>	<u>AMOUNT</u>
316 PAGES DOWNLOADED FROM PACER AT 25 CENTS PER PAGE	316	0.25	79.00
821 COPIES AT 25 CENTS PER PAGE RELATING TO TAX RETURN PREPARATION	821	0.25	205.25
CSI/TIN CHARGE			83.60
POSTAGE			<u>34.60</u>
TOTAL EXPENSES			<u><u>\$402.45</u></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**

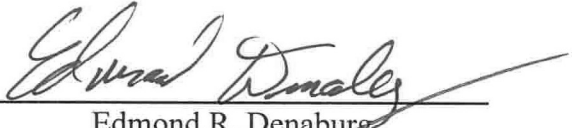
**COMES NOW** Edmond R. Denaburg, who files this statement in support of the Application for Fees by Accountant in the above-styled case.

Applicant has not received any payments for services rendered in this case for the period from January 1, 2024 through December 31, 2024.

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 17<sup>th</sup> day of January, 2025.

  
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 17<sup>th</sup> day of January, 2025.



Edmond R. Denaburg  
Applicant

## 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 17, 2025.

**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**  
jon\_dudeck@alnba.uscourts.gov  
Attorney for the Bankruptcy Administrator  
Robert S. Vance Federal Building  
1800 Fifth Avenue North  
Birmingham, AL 35203

**Andre' M. Toffel**

atoffel@toffelpc.com  
450A Century Park South, Suite 206A  
Birmingham, AL 35226

**New WEI, LLC**

**C/O Jay Bender**  
jbender@babco.com  
One Federal Place  
1819 Fifth Avenue North  
Birmingham, AL 35203-2105



Edmond R. Denaburg  
2649 Rocky Ridge Lane  
Birmingham, AL 35216