IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
AMERICAN SIGNATURE, INC., *et al.*,[1]	Case No. 25-12105 (JKS)
Debtors.	(Jointly Administered)
	Objection Deadline: Oct. 7, 2026 at 4:00 p.m. (ET)

NINTH STAFFING REPORT OF BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED DURING THE PERIOD FROM AUGUST 1, 2026 THROUGH AUGUST 31, 2026

Name of Applicant:	Berkeley Research Group LLC ("BRG")
Authorized to Provide Professional Services to:	The debtors and debtors in possession ("Debtors")
Date of Retention:	January 5, 2026 effective as of November 22, 2025
Period for which Compensation and Reimbursement is Sought:	August 1, 2026 through August 31, 2026
Actual Amount of Compensation Sought as Actual, Reasonable and Necessary:	$307,547.50[2]
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	13.29[3]
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary:	**$307,560.79**

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors' business address is 4300 E. 5th Avenue, Columbus, OH 43235.

[2] This amount is inclusive of the Co-CRO fees for the month of August in the amount of $30,000.00. While the standard monthly Co-CRO fee is $250,000.00, as an accommodation to the Debtors, BRG has reduced the fee for the month of August 2026.

[3] The date listed for expenses contained in Exhibit E does not necessarily reflect the date on which the expense was actually incurred by Applicant.

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Total Compensation

1. This is Berkeley Research Group's ("BRG") ninth staffing report (the "Staffing Report") for the period August 1, 2026 through August 31, 2026 (the "Fee Period") filed pursuant to the terms of the BRG retention order [Dkt No. 319] (the "Retention Order")[4]. BRG's compensation is an aggregate of $307,547.50 (which includes $30,000.00 in Co-CRO fixed fees and $277,547.50 in Additional Personnel fees) for actual, reasonable and necessary professional services rendered to the Debtors by BRG. BRG incurred actual out-of-pocket expenses in connection with the rendition of the professional services to the Debtors during the Fee Period, as summarized above, in the sum of $13.29, for which BRG requests reimbursement in full.

Services Rendered and Disbursements Incurred

2. Attached as **Exhibit A1** is the schedule of professionals who rendered Co-Chief Restructuring Officer ("Co-CRO") services to the Debtors during the Fee Period and **Exhibit A2** is the schedule of professionals who rendered Additional Professional services to the Debtors during the Fee Period including each person's bill rate and the blended rate. **Exhibit B1** shows the schedule of fees expended during the Fee Period by task code by the Co-CROs and **Exhibit B2** shows the schedule of fees expended during the Fee Period by task code by the Additional Personnel. Attached as **Exhibit C1** are the detailed time descriptions for the Fee Period which describe the time spent by the Co-CROs while **Exhibit C2** contains the detailed time descriptions for the Fee Period which describe the time spent by the Additional Personnel.

3. BRG also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services. A summary schedule of the

[4] Capitalized terms used but not defined herein shall have the meanings ascribed to such terms as in the *Order Authorizing the Retention and Employment of Berkeley Research Group, LLC to Provide Co-Chief Restructuring Officers and Additional Personnel for the Debtors, Effective as of the Petition Date* [Dkt. No 319].

expenses incurred by category during the Fee Period is attached as **Exhibit D**. An itemized schedule of expenses within each category, including description, BRG incurred during the Fee Period in connection with the Cases and the amounts for which reimbursement is requested is annexed hereto as **Exhibit E**.

4. The scope of services performed by BRG are set forth in the BRG's Retention Application and pursuant to which Mr. Stephen Coulombe and Mr. Rudolph Morando assume the roles of Co-CROs to assist the Debtors in identifying and implementing strategic options to maximize liquidity and profitability. In addition, BRG agreed to provide Additional Personnel to assist the Co-CROs and perform professional services for the Debtors. During the Fee Period, Mr. Coulombe, Mr. Morando, and the Additional Personnel have provided interim management and advisory assistance to the Debtors consistent with the scope of services, which are set forth below:

a) Assist the Company with cash flow forecasts and related liquidity forecasting tools to evaluate the Company's cash flows;

b) Assist with developing tactics and strategies for negotiating with vendors and other constituencies which can impact weekly cash flows and affect the Company's liquidity needs;

c) Assess and assist in evaluating any potential asset divestitures, profitability post divestiture and ability to service any remaining indebtedness post divestiture;

d) Assess business plan and profitability; including initial recommendations to improve operations and cash flows;

e) Attend meetings, presentations and negotiations as may be requested by the Company;

f) In consultation with management of the Company and subject to the approval of the Board of Directors of the Company, develop and implement a chosen course of action to maximize value for all stakeholders;

g) If required, assist the Company in preparing for an operating in a Chapter 11 bankruptcy proceeding, including negotiations with stakeholders, and the formulation of a reorganization strategy and plan of reorganization directed to preserve and maximize value;

h) Serve as Co-CROs (Stephen Coulombe and Rudolph Morando);

i) Oversee the activities of the Debtors in consultation with the Debtors' other advisors and the management team to effectuate the selected course of action;

j) Manage the development of cash flow projections and related methodologies and assist with planning for alternatives and managing liquidity in consultation with management;

k) Oversee and approve all disbursements throughout the duration of the engagement;

l) Assist the Debtors in negotiations with secured lenders and communicate directly with the agent and the lenders and be authorized to furnish the agent and lenders with such information as they may request;

m) Oversee the activities related to operating in a Chapter 11 bankruptcy proceeding, including negotiations with stakeholders, and the formulation of a Chapter 11 strategy and Chapter 11 plan directed to preserve and maximize value;

n) Assist the Debtors and its investment banker in conducting a sale process by facilitating data requests, providing ad hoc financial and operational analyses, engaging with potential purchasers, and supporting other activities necessary to execute a successful transaction;

o) Provide information deemed by the Co-CROs to be reasonable and relevant to stakeholders and consult with key constituents as necessary;

p) To the extent reasonably requested by the Debtors, offer testimony before the Court with respect to the services provided by the Co-CROs and the Additional Personnel, and participate in depositions, including by providing testimony, related thereto; and

q) Such other services as mutually agreed upon by the Co-CROs, BRG, and the Debtors.

Notice and Objection Procedures

5. BRG provided notice of this Staffing Report to: (a) the Office of the United States Trustee for the District of Delaware, and (b) counsel to any official committee appointed in these chapter 11 cases (collectively, the "Notice Parties").

6. Objections to this Staffing Report must be filed and served to the undersigned within fourteen (14) days of the date of this filing. The Court will review and consider such objection in the event any objection is filed.

Date: September 23, 2026

Berkeley Research Group, LLC

By /s/ Rudolph Morando

Rudolph Morando
Managing Director
225 Franklin Street, Suite 3100
Boston, MA 02110
617-673-2157

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
AMERICAN SIGNATURE, INC., *et al.*,[1]	)	Case No. 25-12105 (JKS)
Debtors.	)	(Jointly Administered)

Objection Deadline: October 7, 2026 at 4:00 p.m. (ET)

NOTICE OF FILING OF NINTH STAFFING REPORT OF BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED DURING THE PERIOD FROM AUGUST 1, 2026 THROUGH AUGUST 31, 2026

PLEASE TAKE NOTICE that on January 5, 2026, the Court entered the *Order Authorizing the Retention and Employment of Berkeley Research Group, LLC to Provide Co-Chief Restructuring Officers and Additional Personnel for the Debtors, Effective as of the Petition Date* [Docket No. 319] (the "Retention Order").

PLEASE TAKE FURTHER NOTICE that, in accordance with the Retention Order, Berkeley Research Group, LLC hereby files its monthly staffing and compensation report on the engagement for the period from August 1, 2026 to August 31, 2026 (the "Monthly Report").

PLEASE TAKE FURTHER NOTICE that, in accordance with the Retention Order, objections, if any, to the Monthly Report must be filed with the Court by **October 7, 2026 at 4:00 p.m. (ET)**.

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors' business address is 4300 E. 5th Avenue, Columbus, OH 43235.

Dated: September 23, 2026

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Laura Davis Jones

Laura Davis Jones (DE Bar No. 2436)
David M. Bertenthal (CA Bar No. 167624)
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Counsel to the Debtors and Debtors in Possession

American Signature, Inc., et al.

Exhibit A1: Fees By Professional - CRO

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Professional	Title	Hours	Fees
R. Morando	Managing Director	33.0	
Total		**33.0**	**$30,000.00**

American Signature, Inc., et al.

Exhibit A2: Fees By Professional - Additional Personnel

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Professional	Title	Billing Rate	Hours	Fees
C. McAvinn	Director	$1,100.00	42.6	$46,860.00
M. P. Canale	Associate Director	$1,000.00	36.3	$36,300.00
A. Varholak	Associate	$445.00	112.1	$49,884.50
F. Hackett	Associate	$445.00	116.5	$51,842.50
J. Benefield	Associate	$525.00	171.1	$89,827.50
M. Haverkamp	Case Manager	$415.00	0.8	$332.00
H. Henritzy	Case Coordinator	$305.00	8.2	$2,501.00
Total			**487.6**	**$277,547.50**
Blended Rate				**$569.21**

American Signature, Inc., et al.

Exhibit B1: Fees By Task Code - CRO

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Task Code	Hours	Fees
01. Asset Acquisition/ Disposition	0.9	
06. Attend Hearings/ Related Activities	1.0	
07. Interaction/ Meetings with Debtors/ Counsel	0.4	
08. Interaction/ Meetings with Creditors/ Counsel	1.6	
10. Recovery/ SubCon/ Lien Analysis	3.9	
11. Claim Analysis/ Accounting	13.2	
18. Operating and Other Reports	1.0	
19. Cash Flow/Cash Management/ Liquidity	2.7	
36. Operation Management	7.0	
37. Vendor Management	1.3	
Total	**33.0**	**$30,000.00**

American Signature, Inc., et al.

Exhibit B2: Fees By Task Code - Additional Personnel

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Task Code	Hours	Fees
01. Asset Acquisition/ Disposition	3.9	$3,830.00
05. Professional Retention/ Fee Application Preparation	9.0	$2,833.00
06. Attend Hearings/ Related Activities	3.3	$2,945.00
07. Interaction/ Meetings with Debtors/ Counsel	1.5	$1,427.50
08. Interaction/ Meetings with Creditors/ Counsel	10.5	$8,905.00
10. Recovery/ SubCon/ Lien Analysis	20.0	$14,465.00
11. Claim Analysis/ Accounting	352.7	$188,649.50
18. Operating and Other Reports	10.9	$6,757.50
19. Cash Flow/Cash Management/ Liquidity	23.4	$13,332.50
31. Planning	0.6	$315.00
32. Document Review	2.2	$1,327.50
36. Operation Management	36.8	$24,605.00
37. Vendor Management	12.8	$8,155.00
Total	**487.6**	**$277,547.50**
Blended Rate		**$569.21**

American Signature, Inc., et al.

Exhibit C1: Time Detail - CRO

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Date	Professional	Hours	Description
01. Asset Acquisition/ Disposition			
8/3/2026	R. Morando	0.9	Reviewed executed bill of sale related to the Google claim sale.
Task Code Total Hours		***0.9***	
06. Attend Hearings/ Related Activities			
8/4/2026	R. Morando	1.0	Attended partial hearing remotely.
Task Code Total Hours		***1.0***	
07. Interaction/ Meetings with Debtors/ Counsel			
8/7/2026	R. Morando	0.4	Attended call with L. Davis Jones, D. Bertenthal, and T. Cairns (PSZJ) regarding case timeline.
Task Code Total Hours		***0.4***	
08. Interaction/ Meetings with Creditors/ Counsel			
8/7/2026	R. Morando	0.7	Reviewed UCC presentation regarding next steps and recovery timeline.
8/7/2026	R. Morando	0.3	Provided commentary on UCC presentation regarding next steps and recovery timeline.
8/10/2026	R. Morando	0.6	Reviewed updated UCC presentation regarding next steps and recovery timeline.
Task Code Total Hours		***1.6***	
10. Recovery/ SubCon/ Lien Analysis			
8/3/2026	R. Morando	0.6	Reviewed recovery summary as of 8/3.
8/6/2026	R. Morando	1.3	Reviewed recovery analysis as of 8/6.
8/14/2026	R. Morando	1.1	Reviewed updated recovery analysis.
8/25/2026	R. Morando	0.9	Reviewed updated recovery analysis through week ending 8/22.
Task Code Total Hours		***3.9***	
11. Claim Analysis/ Accounting			

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/5/2026	R. Morando	0.4	Reviewed tariff refund analysis.
8/12/2026	R. Morando	1.5	Reviewed draft administrative claim objection exhibits.
8/13/2026	R. Morando	1.0	Reviewed 503(b)(9) claim reconciliation.
8/13/2026	R. Morando	1.0	Reviewed customer deposit claim reconciliation process.
8/14/2026	R. Morando	0.9	Reviewed updated draft administrative claim objection exhibits.
8/19/2026	R. Morando	1.4	Evaluated customer deposit claims reconciliation status to assess timing and next steps.
8/21/2026	R. Morando	0.6	Reviewed draft administrative claim objection exhibits.
8/21/2026	R. Morando	0.4	Reviewed revised claim settlement draft.
8/26/2026	R. Morando	1.0	Reviewed administrative claim objections.
8/27/2026	R. Morando	1.0	Reviewed updated credit card processor administrative claim analysis.
8/28/2026	R. Morando	1.0	Reviewed 503(b)(9) claim settlement analysis.
8/31/2026	R. Morando	1.5	Reviewed 503(b)(9) claim reconciliation based on when ASI took title of inventory analysis.
8/31/2026	R. Morando	1.5	Reviewed administrative claim objection dispute reconciliation.
Task Code Total Hours		***13.2***	
18. Operating and Other Reports			
8/20/2026	R. Morando	1.0	Reviewed July MORs.
Task Code Total Hours		***1.0***	
19. Cash Flow/Cash Management/ Liquidity			
8/3/2026	R. Morando	0.5	Reviewed proposed administrative claim and professional fee funding analysis.
8/6/2026	R. Morando	0.7	Reviewed LC monetization timeline.
8/11/2026	R. Morando	1.0	Reviewed LC analysis by vendor.
8/11/2026	R. Morando	0.5	Reviewed correspondence from J. Miller (Verita) regarding ASI check received.
Task Code Total Hours		***2.7***	

Date	Professional	Hours	Description
36. Operation Management			
8/5/2026	R. Morando	0.3	Reviewed consumer complaint received.
8/5/2026	R. Morando	0.3	Reviewed week ending 8/8 disbursement listing.
8/7/2026	R. Morando	0.6	Reviewed credit card processor chargeback analysis.
8/10/2026	R. Morando	0.5	Reviewed updated TSA and store per diem reconciliation.
8/10/2026	R. Morando	0.4	Corresponded with L. Davis Jones, D. Bertenthal, T. Cairns, and G. Greenwood (PSZJ) regarding credit card chargebacks.
8/11/2026	R. Morando	1.0	Reviewed updated credit card processor chargeback analysis.
8/12/2026	R. Morando	0.5	Reviewed week ending 8/15 disbursement listing.
8/17/2026	R. Morando	1.0	Reviewed credit card processor data variance analysis.
8/18/2026	R. Morando	1.1	Reviewed chargeback dispute process.
8/19/2026	R. Morando	0.6	Reviewed week ending 8/22 disbursement listing.
8/24/2026	R. Morando	0.7	Prepared commentary on updated chargeback analysis.
Task Code Total Hours		***7.0***	
37. Vendor Management			
8/18/2026	R. Morando	0.4	Reviewed professional fee escrow roll forward through week ending 8/15.
8/24/2026	R. Morando	0.3	Reviewed professional fee escrow roll forward through week ending 8/22.
8/25/2026	R. Morando	0.6	Reviewed email search results regarding certain vendor.
Task Code Total Hours		***1.3***	
Total Hours		**33.0**	

American Signature, Inc., et al.

Exhibit C2: Time Detail - Additional Personnel

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Date	Professional	Hours	Description
01. Asset Acquisition/ Disposition			
8/1/2026	C. McAvinn	0.6	Reviewed Google claim sale order.
8/1/2026	C. McAvinn	0.4	Corresponded with Z. Bomrind (PSZJ) re: closing requirements.
8/1/2026	C. McAvinn	0.3	Corresponded with Google claim buyer re: closing.
8/3/2026	C. McAvinn	0.4	Reviewed closing requirements for Google claim sale.
8/3/2026	C. McAvinn	0.3	Corresponded with tariff buyer re: refund remittance.
8/5/2026	J. Benefield	0.8	Reviewed APA regarding particular acquired assets.
8/5/2026	C. McAvinn	0.4	Corresponded with Google claim buyer re: closing.
8/5/2026	C. McAvinn	0.3	Reviewed APA designation of asset.
8/6/2026	C. McAvinn	0.4	Reviewed closing issues for Google claim sale.
Task Code Total Hours		***3.9***	
05. Professional Retention/ Fee Application Preparation			
8/4/2026	H. Henritzy	2.3	Prepared June staffing report.
8/5/2026	H. Henritzy	0.4	Prepared July staffing report.
8/11/2026	M. Haverkamp	0.6	Edited May staffing report.
8/12/2026	H. Henritzy	0.7	Prepared June staffing report.
8/19/2026	H. Henritzy	1.6	Prepared June staffing report.
8/19/2026	M. Haverkamp	0.2	Edited June staffing report.
8/25/2026	H. Henritzy	1.8	Prepared July staffing report.
8/26/2026	H. Henritzy	1.4	Prepared July staffing report.
Task Code Total Hours		***9.0***	
06. Attend Hearings/ Related Activities			

Date	Professional	Hours	Description
06. Attend Hearings/ Related Activities			
8/4/2026	C. McAvinn	1.2	Attended hearing remotely.
8/4/2026	J. Benefield	1.0	Attended part of 8/4 hearing.
8/4/2026	M. P. Canale	0.6	Analyzed Court filings scheduled for August 4 hearing.
8/4/2026	M. P. Canale	0.5	Reviewed hearing agenda regarding pending case matters.
Task Code Total Hours		***3.3***	
07. Interaction/ Meetings with Debtors/ Counsel			
8/7/2026	C. McAvinn	0.4	Participated in call with L. Davis Jones, D. Bertenthal, and T. Cairns (all PSZJ) re: case timeline.
8/11/2026	C. McAvinn	0.3	Corresponded with J. Miller (Verita) re: check address.
8/21/2026	J. Benefield	0.3	Corresponded with P. Jones (ASI) regarding employee handbook.
8/26/2026	M. P. Canale	0.5	Corresponded with E. Hrytzik (ASI) regarding tax payment notice.
Task Code Total Hours		***1.5***	
08. Interaction/ Meetings with Creditors/ Counsel			
8/6/2026	J. Benefield	2.0	Prepared one-pager on recovery summary and case next steps for UCC.
8/6/2026	C. McAvinn	1.6	Prepared materials re: case timeline and recovery analysis ahead of UCC call.
8/6/2026	J. Benefield	1.5	Updated one-pager for UCC to include appendix with recovery analysis.
8/6/2026	C. McAvinn	1.2	Continued to prepare materials re: case timeline and recovery analysis ahead of UCC call.
8/6/2026	J. Benefield	1.1	Updated one-pager for UCC to include case timeline.
8/6/2026	C. McAvinn	0.3	Corresponded with J. Adams (KDW) and S. Kietlinski (Province) re: next steps on case.
8/7/2026	C. McAvinn	1.8	Updated presentation for the UCC re: next steps and recovery analysis.
8/7/2026	C. McAvinn	0.5	Participated in call with J. Adams (KDW), S. Kietlinski (Province), T. Cairns and L. Davis Jones (PSZJ) re: case updates.
8/25/2026	C. McAvinn	0.5	Corresponded with K. Dine (PSZJ) re: settlement motion.
Task Code Total Hours		***10.5***	

Date	Professional	Hours	Description
10. Recovery/ SubCon/ Lien Analysis			
8/3/2026	J. Benefield	2.5	Updated recovery summary as of 8/3.
8/3/2026	M. P. Canale	1.9	Analyzed recovery summary assumptions for projected administrative claim distributions.
8/3/2026	M. P. Canale	0.6	Incorporated updates into recovery analysis.
8/3/2026	C. McAvinn	0.6	Reviewed updated recovery analysis and analysis of estate proceeds.
8/4/2026	J. Benefield	2.5	Updated recovery summary as of 8/4.
8/4/2026	M. P. Canale	1.6	Continued to prepare updates to the recovery analysis.
8/4/2026	J. Benefield	1.5	Updated recovery analysis through week ending 8/1.
8/4/2026	J. Benefield	1.2	Prepared operating costs breakout summary for recovery analysis.
8/4/2026	C. McAvinn	0.8	Reviewed updated estate proceeds analysis.
8/4/2026	C. McAvinn	0.4	Updated recovery analysis.
8/6/2026	J. Benefield	1.5	Updated recovery summary as of 8/6.
8/10/2026	J. Benefield	1.1	Reviewed updated recovery analysis based on contingency reserve.
8/10/2026	M. P. Canale	1.1	Reviewed updated recovery analysis for projected case reserves.
8/10/2026	C. McAvinn	0.8	Reviewed updated recovery analysis and analysis of estate proceeds.
8/24/2026	J. Benefield	1.9	Updated recovery analysis through week ending 8/22.
Task Code Total Hours		***20.0***	
11. Claim Analysis/ Accounting			
8/3/2026	J. Benefield	2.4	Prepared claims reconciliation.
8/3/2026	M. P. Canale	1.3	Reviewed tariff refund claim payment support for principal-interest allocation.
8/4/2026	J. Benefield	2.0	Updated administrative claims summary.
8/4/2026	M. P. Canale	1.3	Analyzed claims reconciliation data for certain asserted administrative claims.
8/4/2026	C. McAvinn	0.9	Reviewed claims analysis.
8/4/2026	J. Benefield	0.5	Updated administrative claims tracker as of 8/4.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/4/2026	C. McAvinn	0.4	Reviewed claims reconciliation next steps.
8/5/2026	J. Benefield	1.5	Categorized administrative claims by dispute type.
8/5/2026	J. Benefield	1.4	Prepared tariff refund report showing initial tariff amount, interest, and refund.
8/5/2026	C. McAvinn	0.5	Reviewed breakdown of tariff refund amounts.
8/6/2026	J. Benefield	1.0	Prepared administrative claim objection exhibits by dispute type.
8/7/2026	J. Benefield	1.5	Prepared administrative claim objection exhibits by dispute type.
8/7/2026	C. McAvinn	0.4	Corresponded with potential claimant re: claim amount.
8/10/2026	M. P. Canale	1.9	Analyzed historical vendor invoices and communications for 503(b)(9) claim reconciliation.
8/10/2026	M. P. Canale	1.9	Reviewed 503(b)(9) reconciliation materials.
8/10/2026	J. Benefield	1.6	Updated administrative claim objection exhibits based on comments from T. Cairns (PSZJ).
8/10/2026	J. Benefield	0.9	Prepared a list of administrative claims accepted or paid pursuant to court orders.
8/10/2026	C. McAvinn	0.7	Reviewed updated claims objection schedules.
8/10/2026	J. Benefield	0.5	Attended call with T. Cairns (PSZJ) regarding admin claim objection exhibits.
8/10/2026	C. McAvinn	0.5	Discussed claims objection schedules with T. Cairns (PSZJ).
8/10/2026	M. P. Canale	0.5	Reviewed stipulated order from T. Cairns (PSZJ) resolving certain vendor administrative claim.
8/11/2026	J. Benefield	1.9	Reviewed customer deposit claims reconciliation process.
8/11/2026	M. P. Canale	1.7	Analyzed 503(b)(9) reconciliation variances to asserted claims.
8/11/2026	A. Varholak	1.6	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/11/2026	J. Benefield	1.5	Prepared customer deposit claims reconciliation workbook.
8/11/2026	M. P. Canale	1.5	Reviewed data regarding administrative claim dispute.
8/11/2026	J. Benefield	1.5	Updated administrative claim objection exhibits for filing.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/11/2026	M. P. Canale	0.8	Corresponded with H. Congleton (Province) regarding claims reconciliations.
8/11/2026	M. P. Canale	0.6	Reviewed claim settlement stipulation with certain vendor.
8/12/2026	F. Hackett	2.9	Continued to review ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/12/2026	A. Varholak	2.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/12/2026	F. Hackett	2.9	Reviewed ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/12/2026	A. Varholak	2.9	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/12/2026	J. Benefield	2.9	Revised admin claim objection exhibits based on examples provided by T. Cairn (PSZJ).
8/12/2026	F. Hackett	2.1	Continued to review ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/12/2026	J. Benefield	1.5	Continued to revise admin claim objection exhibits.
8/12/2026	F. Hackett	1.3	Evaluated a process to automate review of customer deposit proofs of claim by excluding PDFs without attached invoices.
8/12/2026	C. McAvinn	1.0	Participated in call with admin creditor re: reconciling claim.
8/12/2026	C. McAvinn	0.8	Reviewed admin claim reconciliation.
8/12/2026	J. Benefield	0.6	Attended part of admin claim vendor call regarding claim reconciliation.
8/12/2026	J. Benefield	0.5	Attended call with T. Cairns (PSZJ) regarding admin claim objection exhibits.
8/12/2026	A. Varholak	0.5	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/12/2026	C. McAvinn	0.5	Discussed claims objection schedules with T. Cairns (PSZJ).
8/12/2026	J. Benefield	0.5	Prepared summary of paid invoices in preparation for admin claim vendor call.
8/12/2026	C. McAvinn	0.3	Corresponded with admin creditor counsel re: reconciliation planning.
8/13/2026	A. Varholak	2.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/13/2026	A. Varholak	2.9	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/13/2026	J. Benefield	2.9	Revised admin claim objection exhibits.
8/13/2026	A. Varholak	2.3	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/13/2026	F. Hackett	2.3	Developed code to scrape invoice numbers from all PDFs with typed font.
8/13/2026	F. Hackett	2.1	Continued reviewing approximately 125 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/13/2026	F. Hackett	2.1	Reviewed approximately 125 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/13/2026	J. Benefield	2.0	Continued to revise admin claim objection exhibits.
8/13/2026	F. Hackett	1.8	Developed an automated process to review customer deposit proofs of claim.
8/13/2026	J. Benefield	1.2	Evaluated progress of customer deposit claims reconciliation.
8/13/2026	C. McAvinn	0.8	Reviewed settlement agreement from admin creditor.
8/13/2026	F. Hackett	0.4	Reviewed progress of customer deposit claim objections to assess next steps.
8/14/2026	F. Hackett	2.9	Continued reviewing approximately 250 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/14/2026	J. Benefield	2.9	Continued to prepare administrative claim objections exhibits.
8/14/2026	A. Varholak	2.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/14/2026	J. Benefield	2.9	Prepared administrative claim objections exhibits.
8/14/2026	F. Hackett	2.9	Reviewed approximately 250 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/14/2026	A. Varholak	2.9	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/14/2026	A. Varholak	2.3	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/14/2026	J. Benefield	1.5	Continued to prepare administrative claim objections exhibits.
8/14/2026	F. Hackett	1.2	Continued reviewing approximately 250 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/14/2026	J. Benefield	0.9	Assessed status of customer deposit claims reconciliation.
8/14/2026	F. Hackett	0.6	Developed plan to minimize false positives based on review of customer claim objection automation.
8/14/2026	F. Hackett	0.4	Reviewed progress of customer deposit claim objections to assess next steps.
8/14/2026	C. McAvinn	0.3	Corresponded with admin creditor re: claim reconciliation.
8/16/2026	J. Benefield	2.9	Prepared administrative claim objections exhibits.
8/16/2026	J. Benefield	2.1	Continued to prepare administrative claim objections exhibits.
8/17/2026	F. Hackett	2.9	Continued reviewing nearly 500 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/17/2026	A. Varholak	2.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/17/2026	J. Benefield	2.9	Prepared administrative claim objections exhibits.
8/17/2026	A. Varholak	2.9	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/17/2026	F. Hackett	2.9	Reviewed nearly 500 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/17/2026	A. Varholak	1.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/17/2026	F. Hackett	1.8	Continued reviewing nearly 500 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/17/2026	M. P. Canale	1.8	Reviewed updated transaction support for certain payment processor administrative claim.
8/17/2026	M. P. Canale	1.6	Compared updated transaction data with creditor claim support.
8/17/2026	M. P. Canale	1.5	Analyzed reversals, credits, and transaction dates underlying the disputed claim population.
8/17/2026	J. Benefield	1.0	Reviewed updates to customer deposit claims reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/17/2026	F. Hackett	0.9	Reviewed progress of customer deposit claim objections to plan for next steps in the reconciliation process.
8/17/2026	C. McAvinn	0.4	Corresponded with T. Cairns (PSZJ) re: claim settlement.
8/18/2026	F. Hackett	2.9	Continued reviewing nearly 275 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/18/2026	A. Varholak	2.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/18/2026	A. Varholak	2.9	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/18/2026	F. Hackett	2.9	Reviewed nearly 275 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/18/2026	A. Varholak	2.5	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/18/2026	F. Hackett	1.7	Continued reviewing nearly 275 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/18/2026	M. P. Canale	1.4	Reviewed administrative claim variance analysis for certain payment processor.
8/18/2026	M. P. Canale	0.8	Reviewed creditor correspondence regarding planned claim discussion.
8/18/2026	C. McAvinn	0.4	Discussed claim settlement with T. Cairns (PSZJ).
8/18/2026	F. Hackett	0.4	Reviewed progress of customer deposit claim objections to determine go-forward plan.
8/19/2026	A. Varholak	2.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/19/2026	A. Varholak	2.9	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/19/2026	A. Varholak	2.6	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/19/2026	F. Hackett	2.6	Reviewed approximately 150 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/19/2026	F. Hackett	2.2	Developed an automated claims review workflow to extract invoice numbers and dates from customer deposit proofs of claim.
8/19/2026	F. Hackett	1.8	Continued to develop an automated claims review workflow to extract invoice numbers and dates from customer deposit proofs of claim.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/19/2026	J. Benefield	1.2	Evaluated progress of customer deposit claims reconciliation.
8/19/2026	F. Hackett	0.9	Executed an automated workflow to extract invoice numbers and dates from remaining customer deposit proofs of claim.
8/19/2026	F. Hackett	0.6	Continued reviewing approximately 150 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/19/2026	F. Hackett	0.6	Reviewed progress of customer deposit claim objections to plan next steps for reconciliation process.
8/19/2026	C. McAvinn	0.3	Reviewed status of claims reconciliation.
8/20/2026	A. Varholak	2.9	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/20/2026	A. Varholak	2.9	Reviewed hundreds of PDFs to identify supporting invoices for reconciliation.
8/20/2026	F. Hackett	2.4	Reviewed approximately 350 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/20/2026	F. Hackett	2.2	Performed quality control review of ASI customer deposit proofs of claim to ensure accuracy of 750+ completed claims.
8/20/2026	A. Varholak	2.2	Reviewed information collected for claim reconciliation against Company data to determine claim types.
8/20/2026	F. Hackett	2.1	Continued reviewing approximately 350 ASI customer deposit proofs of claim to identify invoice numbers, order dates, and claim classifications.
8/20/2026	F. Hackett	1.3	Reconciled customer deposit claims against the Company's open AR to identify legitimate outstanding claims.
8/20/2026	J. Benefield	0.9	Reviewed progress on customer deposit claims reconciliation.
8/20/2026	F. Hackett	0.6	Reviewed progress of customer deposit claim objections to streamline reconciliation process.
8/20/2026	A. Varholak	0.1	Continued to review hundreds of PDFs to identify supporting invoices for reconciliation.
8/21/2026	F. Hackett	2.9	Continued reconciling thousands of customer deposit claims against the Company's open AR and chargeback data to identify legitimate outstanding claims.
8/21/2026	A. Varholak	2.9	Continued to review information collected for claim reconciliation against Company data to determine claim types.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/21/2026	F. Hackett	2.9	Reconciled thousands of customer deposit claims against the Company's open AR and chargeback data to identify legitimate outstanding claims.
8/21/2026	A. Varholak	2.9	Reviewed information collected for claim reconciliation against Company data to determine claim types.
8/21/2026	J. Benefield	2.0	Reviewed latest outstanding AP versus claims reconciliation.
8/21/2026	J. Benefield	2.0	Reviewed updated administrative claim objection exhibits from T. Cairns (PSZJ).
8/21/2026	F. Hackett	1.9	Continued reconciling thousands of customer deposit claims against the Company's open AR and chargeback data to identify legitimate outstanding claims.
8/21/2026	A. Varholak	1.4	Continued to review information collected for claim reconciliation against Company data to determine claim types.
8/21/2026	J. Benefield	0.9	Assessed status of customer deposit claims reconciliation.
8/21/2026	C. McAvinn	0.5	Reviewed revised draft of claim settlement.
8/21/2026	C. McAvinn	0.3	Corresponded with T. Cairns (PSZJ) re: employee claim.
8/21/2026	F. Hackett	0.2	Reviewed customer deposit reconciliation progress to establish next steps and identify potential claim fulfillment challenges.
8/24/2026	F. Hackett	2.9	Continued reconciling thousands of customer deposit claims against the Company's open AR and chargeback data to identify legitimate outstanding claims.
8/24/2026	A. Varholak	2.9	Continued to review information collected for claim reconciliation against Company data to determine claim types.
8/24/2026	F. Hackett	2.9	Reconciled thousands of customer deposit claims against the Company's open AR and chargeback data to identify legitimate outstanding claims.
8/24/2026	A. Varholak	2.9	Reviewed information collected for claim reconciliation against Company data to determine claim types.
8/24/2026	A. Varholak	2.5	Evaluated claims with duplicate invoice numbers to ensure that duplicates of individual claims accurately reflect Company data.
8/24/2026	J. Benefield	2.0	Reviewed customer deposit claims reconciliation.
8/24/2026	F. Hackett	0.9	Continued reconciling thousands of customer deposit claims against the Company's open AR and chargeback data to identify legitimate outstanding claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/24/2026	F. Hackett	0.9	Developed a summary tab in the customer deposit claim reconciliation file showing totals by claim type.
8/24/2026	J. Benefield	0.7	Evaluated progress of customer deposit claims reconciliation.
8/24/2026	F. Hackett	0.4	Reviewed customer deposit reconciliation progress to determine next steps.
8/24/2026	C. McAvinn	0.3	Reviewed language in employee handbook as related to employee claim.
8/24/2026	A. Varholak	0.1	Continued to review information collected for claim reconciliation against Company data to determine claim types.
8/25/2026	A. Varholak	2.9	Categorized thousands of claims as disputed or agreed based on open AR and credit card chargeback data.
8/25/2026	A. Varholak	2.9	Reviewed individual claim objections to ensure claims that are disputed or agreed to are based on accurate Company data.
8/25/2026	F. Hackett	2.1	Continued to draft objection narratives for customer deposit claims by dispute category.
8/25/2026	M. P. Canale	2.0	Analyzed records management account history from ASI email search results.
8/25/2026	M. P. Canale	2.0	Reviewed ASI email search results regarding records management correspondence.
8/25/2026	J. Benefield	2.0	Reviewed customer deposit claims reconciliation.
8/25/2026	F. Hackett	1.9	Continued to draft objection narratives for customer deposit claims by dispute category.
8/25/2026	F. Hackett	1.9	Drafted objection narratives for customer deposit claims by dispute category.
8/25/2026	F. Hackett	1.6	Reconciled thousands of customer deposit claims against the Company's open AR and chargeback data to identify valid outstanding claims.
8/25/2026	J. Benefield	1.5	Reviewed updates to customer deposit claims reconciliation.
8/25/2026	A. Varholak	1.3	Reviewed claims with duplicate invoice numbers against Company data to verify accuracy.
8/25/2026	A. Varholak	1.2	Prepared explanations of whether the Company would dispute or agree with individual claims based on Company data.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/25/2026	J. Benefield	1.2	Reviewed outstanding invoices for certain vendor compared to asserted administrative claim.
8/25/2026	F. Hackett	1.1	Continued to draft objection narratives for customer deposit claims by dispute category.
8/25/2026	A. Varholak	0.5	Continued to review individual claim objections to ensure claims that are disputed or agreed to are based on accurate Company data.
8/25/2026	M. P. Canale	0.5	Reviewed draft motion approving settlement with certain records management vendor.
8/25/2026	F. Hackett	0.4	Outlined next steps for preparing objection narratives for certain customer deposit claims.
8/25/2026	C. McAvinn	0.4	Reviewed claim detail.
8/25/2026	C. McAvinn	0.3	Discussed processor claim with D. Bertenthal (PSZJ).
8/26/2026	F. Hackett	2.9	Analyzed the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/26/2026	A. Varholak	2.9	Continued to review individual claim objections to ensure claims that are disputed or agreed to are based on accurate Company data.
8/26/2026	A. Varholak	2.9	Reviewed claims with duplicate invoice numbers against Company data to verify accuracy.
8/26/2026	F. Hackett	2.1	Drafted objection narratives for customer deposit claims by dispute category.
8/26/2026	F. Hackett	1.9	Continued to analyze the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/26/2026	J. Benefield	1.8	Reviewed customer deposit claims reconciliation.
8/26/2026	A. Varholak	1.6	Continued to review individual claim objections to ensure claims that are disputed or agreed to are based on accurate Company data.
8/26/2026	M. P. Canale	1.3	Reviewed revised administrative claim analysis for certain payment processor.
8/26/2026	F. Hackett	1.1	Continued to draft objection narratives for customer deposit claims by dispute category.
8/26/2026	J. Benefield	1.0	Updated UCC administrative claim tracker.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/26/2026	M. P. Canale	0.9	Analyzed valid versus invalid transaction classifications in revised claim support.
8/26/2026	M. P. Canale	0.8	Continued to review email search results regarding records management correspondence.
8/26/2026	J. Benefield	0.7	Assessed status of customer deposit claims reconciliation.
8/26/2026	J. Benefield	0.4	Reviewed updated administrative claim objection exhibits from T. Cairns (PSZJ).
8/26/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding admin claim objections.
8/27/2026	F. Hackett	2.9	Analyzed the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/27/2026	F. Hackett	2.9	Continued to analyze the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/27/2026	A. Varholak	2.9	Continued to review claims with duplicate invoice numbers to ensure that duplicates of individual claims accurately reflect Company data.
8/27/2026	J. Benefield	2.9	Prepared analysis for international 503(b)(9) claims comparing reconciled claim amount based on when ASI takes title of merchandise.
8/27/2026	A. Varholak	2.9	Reviewed claims with duplicate invoice numbers to ensure that duplicates of individual claims accurately reflect Company data.
8/27/2026	F. Hackett	2.0	Continued to analyze the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/27/2026	A. Varholak	1.6	Continued to review claims with duplicate invoice numbers to ensure that duplicates of individual claims accurately reflect Company data.
8/27/2026	J. Benefield	1.5	Reviewed warehouse receipts since 11/3 for administrative claim reconciliation.
8/27/2026	C. McAvinn	1.1	Reviewed 503(b)(9) claims reconciliations.
8/27/2026	J. Benefield	0.9	Continued to prepare analysis for international 503(b)(9) claims comparing reconciled claim amount based on when ASI takes title of merchandise.
8/27/2026	J. Benefield	0.5	Attended call with J. Adams, M. McLoughlin (KDW) and T. Cairns (PSZJ) regarding administrative claim objections.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/27/2026	C. McAvinn	0.5	Participated in call with J. Adams, M. McLoughlin (KDW) and T. Cairns (PSZJ) re: claims objections.
8/27/2026	A. Varholak	0.3	Continued to review individual claim objections to ensure claims that are disputed or agreed to are based on accurate Company data.
8/28/2026	F. Hackett	2.9	Analyzed the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/28/2026	F. Hackett	2.9	Continued to analyze the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/28/2026	A. Varholak	2.9	Continued to review invoices and total claim amounts for individual claims to ensure claims are properly accounted for.
8/28/2026	J. Benefield	2.9	Prepared analysis for international 503(b)(9) claims comparing reconciled claim amount based on when ASI takes title of merchandise.
8/28/2026	A. Varholak	2.9	Reviewed invoices and total claim amounts for individual claims to ensure claims are properly accounted for.
8/28/2026	J. Benefield	2.5	Continued to prepare analysis for international 503(b)(9) claims comparing reconciled claim amount based on when ASI takes title of merchandise.
8/28/2026	F. Hackett	2.0	Continued to analyze the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/28/2026	A. Varholak	2.0	Reviewed claims with duplicate invoice numbers to ensure that duplicates of individual claims accurately reflect Company data.
8/28/2026	C. McAvinn	0.7	Corresponded with T. Cairns (PSZJ) re: claim settlements and objections.
8/28/2026	C. McAvinn	0.7	Reviewed motion and declaration for claim settlement.
8/28/2026	C. McAvinn	0.5	Corresponded with claimant re: claim reconciliation.
8/28/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) regarding customer deposit claim objections.
8/28/2026	C. McAvinn	0.4	Reviewed 503(b)(9) analysis.
8/28/2026	C. McAvinn	0.4	Reviewed next steps for claims reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
8/31/2026	F. Hackett	2.9	Analyzed the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/31/2026	A. Varholak	2.9	Continued to review claims with duplicate invoice numbers to ensure that duplicates of individual claims reflect accurate Company data.
8/31/2026	A. Varholak	2.9	Reviewed claims with duplicate invoice numbers to ensure that duplicates of individual claims reflect accurate Company data.
8/31/2026	A. Varholak	2.4	Continued to review claims with duplicate invoice numbers to ensure that duplicates of individual claims reflect accurate Company data.
8/31/2026	F. Hackett	2.3	Continued to analyze the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
8/31/2026	F. Hackett	2.1	Updated duplicate claims to correctly reference original submitted customer deposit claim.
8/31/2026	J. Benefield	2.0	Reviewed administrative claim dispute received.
8/31/2026	J. Benefield	1.7	Prepared administrative claims objection dispute tracker.
8/31/2026	F. Hackett	1.1	Developed a methodology to update duplicate claims to reference the original submitted customer deposit claim accurately.
8/31/2026	C. McAvinn	1.1	Reviewed claims reconciliations.
8/31/2026	C. McAvinn	0.5	Reviewed responses to claims objections.
8/31/2026	C. McAvinn	0.4	Corresponded with T. Cairns (PSZJ) re: claims.
8/31/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) regarding administrative claim objection dispute.
Task Code Total Hours		***352.7***	
18. Operating and Other Reports			
8/12/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding July MOR diligence.
8/12/2026	J. Benefield	0.3	Corresponded with P. Jones (ASI) regarding July MOR diligence.
8/12/2026	J. Benefield	0.2	Corresponded with L. Davis Jones (ASI) regarding professional fee escrow activity tracker for July MOR.
8/18/2026	J. Benefield	2.9	Continued to prepare July MORs.
8/18/2026	J. Benefield	2.9	Prepared July MORs.

Date	Professional	Hours	Description
18. Operating and Other Reports			
8/19/2026	C. McAvinn	0.3	Reviewed status of July MORs.
8/20/2026	J. Benefield	2.5	Updated July MORs based on internal comments.
8/20/2026	C. McAvinn	1.1	Reviewed drafts of July MORs.
8/20/2026	C. McAvinn	0.4	Reviewed updated drafts of July MORs.
Task Code Total Hours		***10.9***	
19. Cash Flow/Cash Management/ Liquidity			
8/3/2026	M. P. Canale	1.6	Reviewed July daily cash flow activity to assess monthly trends and cash movements.
8/3/2026	J. Benefield	1.5	Prepared cash flow summary for week ending 8/1.
8/3/2026	J. Benefield	0.9	Updated daily cash flow for 7/31 activity.
8/4/2026	J. Benefield	0.8	Updated daily cash flow for 8/3 activity.
8/5/2026	J. Benefield	1.0	Called Huntington Bank customer service regarding incoming wire.
8/5/2026	J. Benefield	0.7	Updated daily cash flow for 8/4 activity.
8/6/2026	J. Benefield	1.0	Prepared outstanding LC collection schedule.
8/6/2026	J. Benefield	0.5	Called Huntington Bank customer service regarding wiring issues.
8/6/2026	J. Benefield	0.4	Updated daily cash flow for 8/5 activity.
8/7/2026	J. Benefield	0.7	Updated daily cash flow for 8/6 activity.
8/7/2026	C. McAvinn	0.5	Reviewed forecast of LC collections.
8/10/2026	J. Benefield	0.7	Prepared cash flow summary for week ending 8/8.
8/10/2026	J. Benefield	0.6	Updated pro rata funding analysis for contingency reserve.
8/10/2026	J. Benefield	0.4	Updated daily cash flow for 8/7 activity.
8/11/2026	J. Benefield	0.7	Prepared CIT LC analysis by vendor, invoice total, and LC total.
8/11/2026	J. Benefield	0.6	Updated daily cash flow for 8/10 activity.
8/12/2026	J. Benefield	0.6	Updated daily cash flow for 8/11 activity.
8/12/2026	J. Benefield	0.4	Corresponded with J. McArthur (ASI) regarding check deposit.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management/ Liquidity			
8/13/2026	J. Benefield	0.7	Updated daily cash flow for 8/12 activity.
8/14/2026	J. Benefield	0.8	Updated daily cash flow for 8/13 activity.
8/17/2026	J. Benefield	0.9	Prepared cash flow summary for week ending 8/15.
8/17/2026	J. Benefield	0.5	Updated daily cash flow for 8/14 activity.
8/18/2026	J. Benefield	0.7	Updated daily cash flow for 8/17 activity.
8/19/2026	J. Benefield	0.7	Updated daily cash flow for 8/18 activity.
8/24/2026	J. Benefield	1.2	Prepared cash flow summary for week ending 8/22.
8/24/2026	J. Benefield	0.7	Updated daily cash flow for 8/21 activity.
8/25/2026	J. Benefield	0.6	Updated daily cash flow for 8/24 activity.
8/26/2026	J. Benefield	0.7	Updated daily cash flow for 8/25 activity.
8/27/2026	J. Benefield	0.5	Reviewed prepetition borrowing base with supporting inventory detail.
8/27/2026	J. Benefield	0.4	Updated daily cash flow for 8/26 activity.
8/28/2026	J. Benefield	0.7	Updated daily cash flow for 8/27 activity.
8/31/2026	J. Benefield	0.7	Updated daily cash flow for 8/28 activity.
Task Code Total Hours		***23.4***	
31. Planning			
8/28/2026	J. Benefield	0.6	Prepared list of outstanding items for case workstreams.
Task Code Total Hours		***0.6***	
32. Document Review			
8/5/2026	J. Benefield	0.8	Updated legal documents tracker through 8/6.
8/10/2026	C. McAvinn	0.3	Reviewed legal notice.
8/11/2026	J. Benefield	0.6	Updated legal documents tracker through 8/11.
8/25/2026	J. Benefield	0.5	Updated legal documents tracker for 8/25.
Task Code Total Hours		***2.2***	
36. Operation Management			

Date	Professional	Hours	Description
36. Operation Management			
8/5/2026	J. Benefield	1.2	Prepared schedule of reimbursed expenses week ending 8/8.
8/5/2026	J. Benefield	0.6	Prepared disbursement listing for week ending 8/8.
8/5/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding week ending 8/8 disbursements.
8/7/2026	J. Benefield	1.3	Reviewed external comments to store per diem reconciliation.
8/7/2026	J. Benefield	1.2	Updated March-April TSA reconciliation based on external comments.
8/7/2026	J. Benefield	0.9	Reviewed external comments to March-April TSA reconciliation.
8/7/2026	C. McAvinn	0.5	Reviewed credit card chargeback analysis.
8/7/2026	J. Benefield	0.4	Corresponded with L. Davis Jones, D. Bertenthal, T. Cairns, and G. Greenwood (PSZJ) regarding Worldpay chargebacks.
8/10/2026	J. Benefield	1.4	Updated Worldpay chargeback analysis.
8/10/2026	J. Benefield	1.2	Updated store per diem reconciliation based on external comments.
8/10/2026	C. McAvinn	0.6	Updated analysis on credit card chargebacks.
8/10/2026	C. McAvinn	0.5	Discussed chargebacks with representatives of buyer.
8/11/2026	J. Benefield	1.1	Revised Worldpay analysis per internal comments.
8/11/2026	C. McAvinn	0.9	Updated chargeback analysis.
8/12/2026	J. Benefield	0.9	Prepared disbursement listing for week ending 8/15.
8/12/2026	J. Benefield	0.2	Corresponded with T. Cairns (PSZJ) regarding week ending 8/15 disbursements.
8/13/2026	J. Benefield	0.7	Updated disbursement listing for week ending 8/15.
8/13/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding week ending 8/15 disbursements.
8/14/2026	C. McAvinn	0.5	Participated in call with G. Greenwood (PSZJ) re: chargebacks.
8/17/2026	J. Benefield	1.1	Prepared variance summary between updated Worldpay chargeback data and previous version.
8/17/2026	J. Benefield	1.0	Analyzed updated Worldpay chargeback data.

Date	Professional	Hours	Description
36. Operation Management			
8/17/2026	J. Benefield	0.6	Attended call with J. Rubin and D. Bailey (SPG) regarding TSA and store per diem reconciliation.
8/18/2026	M. P. Canale	1.2	Analyzed chargeback outcomes across disputed transaction population.
8/18/2026	C. McAvinn	0.4	Corresponded with processor re: chargebacks reconciliation.
8/19/2026	J. Benefield	0.8	Prepared disbursement listing for week ending 8/22.
8/20/2026	J. Benefield	1.8	Prepared Worldpay analysis showing chargeback transactions by GOB versus non-GOB stores.
8/20/2026	J. Benefield	1.5	Reviewed latest outstanding AP balances.
8/20/2026	J. Benefield	1.2	Prepared Worldpay variance analysis comparing 8/5 data to 8/17 data.
8/20/2026	J. Benefield	0.9	Prepared Worldpay analysis showing dispute start date by month.
8/20/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding week ending 8/22 disbursements.
8/21/2026	C. McAvinn	0.5	Participated in call with processor re: chargebacks.
8/21/2026	C. McAvinn	0.4	Prepared for call with processor re: chargebacks.
8/21/2026	C. McAvinn	0.3	Corresponded with G. Greenwood (PSZJ) re: chargebacks.
8/24/2026	C. McAvinn	0.6	Reviewed updated chargeback analysis.
8/24/2026	C. McAvinn	0.4	Corresponded with processor re: chargebacks reconciliation.
8/25/2026	J. Benefield	1.3	Prepared Worldpay chargeback summary by reason code, description, dispute amount, and validity.
8/26/2026	J. Benefield	2.0	Updated Worldpay chargeback analysis.
8/26/2026	C. McAvinn	0.8	Reviewed updated chargeback analysis.
8/26/2026	J. Benefield	0.5	Drafted correspondence to G. Greenwood (PSZJ) regarding Worldpay chargebacks.
8/27/2026	C. McAvinn	0.6	Reviewed updated chargeback analysis.
8/27/2026	J. Benefield	0.6	Updated Worldpay chargeback analysis based on conversation with P. Jones (ASI).
8/27/2026	J. Benefield	0.4	Attended call with P. Jones (ASI) regarding chargebacks.

Date	Professional	Hours	Description
36. Operation Management			
8/27/2026	C. McAvinn	0.3	Corresponded with G. Greenwood (PSZJ) re: chargebacks.
8/27/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding week ending 8/29 disbursements.
8/27/2026	C. McAvinn	0.3	Corresponded with J. Miller (Verita) re: payments.
8/31/2026	J. Benefield	1.4	Reviewed Second Ave ABL credit agreement for language about in-transit inventory.
8/31/2026	C. McAvinn	0.6	Reviewed inventory title analysis.
Task Code Total Hours		***36.8***	
37. Vendor Management			
8/3/2026	J. Benefield	0.7	Updated vendor mail tracker with mail received through 8/3.
8/4/2026	M. P. Canale	0.6	Reviewed post-petition invoice from certain IT services vendor for payment eligibility.
8/4/2026	C. McAvinn	0.5	Reviewed updated professional fee reconciliation.
8/10/2026	J. Benefield	0.6	Reviewed updated BRG budget for August and September.
8/11/2026	J. Benefield	1.1	Updated vendor mail tracker with mail received through 8/11.
8/12/2026	C. McAvinn	0.5	Reviewed professional fee reconciliation.
8/13/2026	J. Benefield	0.9	Updated professional fee tracker with April and May filed fee applications.
8/17/2026	C. McAvinn	0.5	Reviewed professional fee escrow reconciliation.
8/18/2026	J. Benefield	1.5	Updated professional escrow roll forward through week ending 8/15.
8/18/2026	C. McAvinn	0.5	Reviewed upcoming professional fee payments.
8/19/2026	J. Benefield	1.0	Updated vendor mail tracker received through 8/19.
8/24/2026	J. Benefield	0.8	Updated professional fee escrow roll forward through week ending 8/22.
8/24/2026	J. Benefield	0.4	Updated professional fee tracker for PSZJ May fee application.
8/24/2026	J. Benefield	0.3	Corresponded with K. Johnson (ASI) regarding email correspondence about certain vendor.
8/25/2026	J. Benefield	0.9	Updated vendor mail tracker for received mail up to 8/25.

Date	Professional	Hours	Description
37. Vendor Management			
8/26/2026	J. Benefield	0.6	Reviewed email correspondence about certain vendor.
8/28/2026	J. Benefield	0.5	Updated professional fee tracker for BRG July fee application.
8/28/2026	J. Benefield	0.4	Corresponded with J. McArthur (ASI) regarding vendor.
8/31/2026	J. Benefield	0.5	Updated professional fee tracker for Verita May invoice.
Task Code Total Hours		***12.8***	
Total Hours		**487.6**	

American Signature, Inc., et al.

Exhibit D: Expenses By Category

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Expense Category	Amount
16. Data Storage	$13.29
Total Expenses for the Period 8/1/2026 through 8/31/2026	**$13.29**

American Signature, Inc., et al.

Exhibit E: Expense Detail

Berkeley Research Group, LLC

For the Period 8/1/2026 through 8/31/2026

Date	Professional	Amount	Description
16. Data Storage			
8/6/2026	BRG Direct	$13.29	Microsoft Azure - July 2026 Usage.
Expense Category Total		***$13.29***	
Total Expenses		**$13.29**	