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: Nov. 20, 2026 at 4:00 p.m. (ET)

TENTH STAFFING REPORT OF BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED DURING THE PERIOD FROM SEPTEMBER 1, 2026 THROUGH SEPTEMBER 30, 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:	September 1, 2026 through September 30, 2026
Actual Amount of Compensation Sought as Actual, Reasonable and Necessary:	$350,874.00[2,3]
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	13.02[4]
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary:	**$350,887.02**

[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 September 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 September 2026.

[3] The compensation requested herein reflects a correction to the hourly rates applied to certain Associate-level professionals, who were inadvertently billed in prior periods at rates below their standard hourly rates. Those standard hourly rates have been in effect since the professionals joined BRG in August 2026. This correction does not constitute an increase in their standard hourly rates and BRG is not seeking additional compensation for any amounts underbilled in prior periods.

[4] 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") tenth staffing report (the "Staffing Report") for the period September 1, 2026 through September 30, 2026 (the "Fee Period") filed pursuant to the terms of the BRG retention order [Dkt No. 319] (the "Retention Order")[5]. BRG's compensation is an aggregate of $350,874.00 (which includes $30,000.00 in Co-CRO fixed fees and $320,874.00 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 $13.02, 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

[5] 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: November 6, 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: November 20, 2026 at 4:00 p.m. (ET)

NOTICE OF FILING OF TENTH STAFFING REPORT OF BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED DURING THE PERIOD FROM SEPTEMBER 1, 2026 THROUGH SEPTEMBER 30, 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 September 1, 2026 to September 30, 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 **November 20, 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: November 6, 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 9/1/2026 through 9/30/2026

Professional	Title	Hours	Fees
R. Morando	Managing Director	22.0	
Total		**22.0**	**$30,000.00**
Blended Rate			**$1,363.64**

American Signature, Inc., et al.

Exhibit A2: Fees By Professional - Additional Personnel

Berkeley Research Group, LLC

For the Period 9/1/2026 through 9/30/2026

Professional	Title	Billing Rate	Hours	Fees
C. McAvinn	Director	$1,100.00	18.2	$20,020.00
M. P. Canale	Associate Director	$1,000.00	50.7	$50,700.00
A. Varholak	Associate	$475.00	170.3	$80,892.50
F. Hackett	Associate	$475.00	180.3	$85,642.50
J. Benefield	Associate	$525.00	153.0	$80,325.00
H. Henritzy	Case Coordinator	$305.00	10.8	$3,294.00
Total			**583.3**	**$320,874.00**
Blended Rate				**$550.10**

American Signature, Inc., et al.

Exhibit B1: Fees By Task Code - CRO

Berkeley Research Group, LLC

For the Period 9/1/2026 through 9/30/2026

Task Code	Hours	Fees
10. Recovery/ SubCon/ Lien Analysis	3.3	
11. Claim Analysis/ Accounting	7.6	
18. Operating and Other Reports	1.6	
19. Cash Flow/Cash Management/ Liquidity	2.5	
35. Employee Management/ Retention	0.4	
36. Operation Management	4.6	
37. Vendor Management	2.0	
Total	**22.0**	**$30,000.00**
Blended Rate		**$1,363.64**

American Signature, Inc., et al.

Exhibit B2: Fees By Task Code - Additional Personnel

Berkeley Research Group, LLC

For the Period 9/1/2026 through 9/30/2026

Task Code	Hours	Fees
01. Asset Acquisition/ Disposition	1.2	$802.50
05. Professional Retention/ Fee Application Preparation	10.8	$3,294.00
07. Interaction/ Meetings with Debtors/ Counsel	0.4	$210.00
10. Recovery/ SubCon/ Lien Analysis	23.8	$20,850.00
11. Claim Analysis/ Accounting	464.4	$237,935.00
14. Executory Contracts/ Leases	0.5	$262.50
18. Operating and Other Reports	19.7	$15,150.00
19. Cash Flow/Cash Management/ Liquidity	20.7	$13,242.50
31. Planning	1.0	$525.00
32. Document Review	4.3	$3,117.50
35. Employee Management/ Retention	0.7	$367.50
36. Operation Management	13.9	$9,045.00
37. Vendor Management	21.9	$16,072.50
Total	**583.3**	**$320,874.00**
Blended Rate		**$550.10**

American Signature, Inc., et al.

Exhibit C1: Time Detail - CRO

Berkeley Research Group, LLC

For the Period 9/1/2026 through 9/30/2026

Date	Professional	Hours	Description
10. Recovery/ SubCon/ Lien Analysis			
9/3/2026	R. Morando	0.6	Analyzed projected creditor distributions under estate recovery scenarios.
9/3/2026	R. Morando	0.4	Reviewed estate asset recovery assumptions.
9/4/2026	R. Morando	1.0	Reviewed reconciliation of letter of credit proceeds related to the preference settlement.
9/17/2026	R. Morando	1.3	Reviewed latest recovery analysis.
Task Code Total Hours		***3.3***	
11. Claim Analysis/ Accounting			
9/1/2026	R. Morando	1.3	Reviewed administrative claims reconciliation.
9/1/2026	R. Morando	0.7	Assessed progress of priority claim reconciliation.
9/2/2026	R. Morando	0.9	Reviewed customer deposit claim reconciliation summary.
9/2/2026	R. Morando	0.2	Reviewed draft email to UCC regarding trade claim.
9/8/2026	R. Morando	0.5	Reviewed status on 503(b)(9) claim settlement.
9/10/2026	R. Morando	0.5	Reviewed disputed administrative claims and supporting bases of objection.
9/11/2026	R. Morando	1.0	Reviewed status on customer deposit claims reconciliation.
9/14/2026	R. Morando	0.7	Reviewed software vendor administrative claim summary.
9/14/2026	R. Morando	0.3	Reviewed proposed settlement response for software services administrative claim.
9/16/2026	R. Morando	0.5	Reviewed administrative claims reconciliations.
9/24/2026	R. Morando	1.0	Reviewed updated administrative claims status and outstanding objection disputes.
Task Code Total Hours		***7.6***	
18. Operating and Other Reports			

Date	Professional	Hours	Description
18. Operating and Other Reports			
9/18/2026	R. Morando	1.0	Reviewed draft August MORs.
9/22/2026	R. Morando	0.6	Reviewed updates to the August MORs.
Task Code Total Hours		***1.6***	
19. Cash Flow/Cash Management/ Liquidity			
9/3/2026	R. Morando	1.0	Reviewed letter of credit remittance agreement.
9/7/2026	R. Morando	1.0	Reviewed latest LC recovery tracker.
9/26/2026	R. Morando	0.5	Reviewed latest LC recovery tracker.
Task Code Total Hours		***2.5***	
35. Employee Management/ Retention			
9/22/2026	R. Morando	0.4	Reviewed data request from former employee.
Task Code Total Hours		***0.4***	
36. Operation Management			
9/2/2026	R. Morando	0.4	Reviewed week ending 9/5 disbursement listing.
9/9/2026	R. Morando	1.5	Reviewed credit card chargeback analysis.
9/17/2026	R. Morando	0.7	Reviewed week ending 9/19 disbursement listing.
9/21/2026	R. Morando	1.0	Reviewed credit card provider chargeback analysis.
9/25/2026	R. Morando	1.0	Reviewed updated credit chargeback analysis for latest data.
Task Code Total Hours		***4.6***	
37. Vendor Management			
9/11/2026	R. Morando	0.5	Reviewed updated professional fee escrow activity tracker.
9/15/2026	R. Morando	0.5	Reviewed go-forward professional fee budget.
9/23/2026	R. Morando	1.0	Reviewed professional fee escrow deficit analysis.
Task Code Total Hours		***2.0***	
Total Hours		**22.0**	

American Signature, Inc., et al.

Exhibit C2: Time Detail - Additional Personnel

Berkeley Research Group, LLC

For the Period 9/1/2026 through 9/30/2026

Date	Professional	Hours	Description
01. Asset Acquisition/ Disposition			
9/8/2026	C. McAvinn	0.3	Corresponded with buyer re: chargebacks.
9/28/2026	J. Benefield	0.9	Reviewed asset sale documents for information on vehicles sold.
Task Code Total Hours		***1.2***	
05. Professional Retention/ Fee Application Preparation			
9/8/2026	H. Henritzy	1.6	Prepared August staffing report.
9/11/2026	H. Henritzy	1.6	Prepared August staffing report.
9/14/2026	H. Henritzy	1.4	Prepared August staffing report.
9/15/2026	H. Henritzy	2.4	Prepared August staffing report.
9/16/2026	H. Henritzy	1.8	Prepared August staffing report.
9/17/2026	H. Henritzy	0.8	Prepared August staffing report.
9/22/2026	H. Henritzy	1.2	Prepared August staffing report.
Task Code Total Hours		***10.8***	
07. Interaction/ Meetings with Debtors/ Counsel			
9/30/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) about a certain draft motion.
Task Code Total Hours		***0.4***	
10. Recovery/ SubCon/ Lien Analysis			
9/3/2026	M. P. Canale	1.8	Reviewed estate asset recovery assumptions for creditor settlement negotiations.
9/3/2026	M. P. Canale	1.6	Analyzed projected creditor distributions under estate recovery scenarios.
9/3/2026	M. P. Canale	1.2	Reviewed proposed preference settlement provisions regarding mutual releases.
9/3/2026	M. P. Canale	1.2	Reviewed requested supporting schedules for preference settlement recovery analysis.

Date	Professional	Hours	Description
10. Recovery/ SubCon/ Lien Analysis			
9/3/2026	M. P. Canale	0.4	Corresponded with T. Cairns (PSZJ) regarding executed preference settlement agreement.
9/4/2026	M. P. Canale	1.7	Analyzed retained letter of credit proceeds for preference settlement reconciliation.
9/4/2026	M. P. Canale	1.4	Reviewed revised preference settlement language regarding creditor releases.
9/4/2026	M. P. Canale	0.6	Corresponded with J. Adams (UCC) regarding revised preference settlement terms.
9/8/2026	M. P. Canale	1.8	Reviewed proposed preference settlement motion for edits.
9/8/2026	M. P. Canale	1.6	Reviewed executed creditor preference settlement agreement provisions.
9/9/2026	M. P. Canale	1.5	Reviewed creditor settlement motion provisions following Counsel's revisions.
9/9/2026	J. Benefield	1.0	Updated recovery summary through week ending 9/5.
9/9/2026	C. McAvinn	0.4	Reviewed updated recovery analysis.
9/14/2026	J. Benefield	1.5	Updated recovery analysis through week ending 9/12.
9/15/2026	M. P. Canale	1.7	Analyzed recovery forecast assumptions for week ending 9/19.
9/17/2026	J. Benefield	1.5	Updated recovery analysis to reflect latest professional fees.
9/17/2026	J. Benefield	1.1	Analyzed recovery analysis to assess budget for administrative claim objections.
9/17/2026	C. McAvinn	0.5	Reviewed updated recovery analysis.
9/21/2026	J. Benefield	0.7	Updated recovery analysis for go-forward professional fees.
9/22/2026	J. Benefield	0.6	Updated recovery analysis for week ending 9/19.
Task Code Total Hours		***23.8***	
11. Claim Analysis/ Accounting			
9/1/2026	A. Varholak	2.9	Reviewed customer deposit claims with duplicate invoice numbers to ensure that duplicates of individual claims reflect accurate Company data.
9/1/2026	F. Hackett	2.9	Reviewed the "No Liability" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/1/2026	F. Hackett	2.9	Reviewed the "Reclassified" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/1/2026	F. Hackett	2.9	Reviewed the "Satisfied" dispute group in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/1/2026	A. Varholak	2.8	Analyzed prepetition open AR data and deposit status for later reconciliation of customer deposit claims included in the March notice of satisfaction of claims.
9/1/2026	A. Varholak	2.5	Reviewed customer deposit claims with duplicate invoice numbers to ensure that duplicates of individual claims are disputed in reference to the additional claim(s) with the same invoice number.
9/1/2026	C. McAvinn	0.8	Reviewed customer deposit claims reconciliation.
9/1/2026	C. McAvinn	0.5	Discussed claims with T. Cairns (PSZJ).
9/1/2026	C. McAvinn	0.4	Reviewed claimant request.
9/1/2026	F. Hackett	0.3	Reviewed the "Duplicative" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/2/2026	A. Varholak	2.9	Analyzed prepetition open AR data of customer deposit claims included in the March notice of satisfaction of claims.
9/2/2026	A. Varholak	2.9	Compared prepetition open AR data of customer deposit claims included in the March notice of satisfaction to the Company's open AR data to determine which claims have been fully or partially satisfied.
9/2/2026	F. Hackett	2.6	Continued to reclassify claims into a new dispute category based on the notice of satisfied claims sent to customers on 3/19/26.
9/2/2026	J. Benefield	2.1	Reviewed customer deposit claims reconciliation tracker as of 9/2.
9/2/2026	F. Hackett	2.1	Reviewed the "Agree" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/2/2026	F. Hackett	1.9	Reclassified claims into a new dispute category based on the notice of satisfied claims sent to customers on 3/19/26.
9/2/2026	A. Varholak	1.8	Evaluated prepetition open AR data of customer deposit claims included in the March notice of satisfaction of claims and the Company's open AR data to categorize claims based on satisfied deposit status.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/2/2026	J. Benefield	1.7	Reviewed data about certain trade vendor claims.
9/2/2026	J. Benefield	1.1	Prepared updated dispute reasoning summary for customer deposit claims.
9/2/2026	F. Hackett	0.8	Reviewed progress and timeline for customer deposit claim reconciliation process.
9/2/2026	F. Hackett	0.6	Continued to reclassify claims into a new dispute category based on the notice of satisfied claims sent to customers on 3/19/26.
9/2/2026	J. Benefield	0.4	Prepared draft email to UCC regarding trade claim.
9/3/2026	A. Varholak	2.9	Continued to reconcile customer deposit claims included in the March notice of satisfaction of claims.
9/3/2026	A. Varholak	2.9	Reconciled customer deposit claims included in the March notice of satisfaction of claims.
9/3/2026	J. Benefield	2.9	Reviewed customer deposit claims reconciliation tracker as of 9/3.
9/3/2026	F. Hackett	2.7	Reviewed supporting summary tabs of the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/3/2026	A. Varholak	2.5	Reconciled customer deposit claims with duplicate invoice numbers included in the March notice of satisfaction of claims.
9/3/2026	F. Hackett	2.3	Reclassified claims into a new dispute category based on the notice of satisfied claims sent to customers on 3/19/26.
9/3/2026	F. Hackett	1.8	Continued to reclassify claims into a new dispute category based on the notice of satisfied claims sent to customers on 3/19/26.
9/3/2026	J. Benefield	1.5	Prepared next steps on customer deposit claims reconciliation.
9/3/2026	F. Hackett	1.2	Continued to reclassify claims into a new dispute category based on the notice of satisfied claims sent to customers on 3/19/26.
9/3/2026	J. Benefield	1.1	Continued to review customer deposit claims reconciliation tracker as of 9/3.
9/3/2026	J. Benefield	1.0	Reviewed administrative claims disputes.
9/3/2026	F. Hackett	0.5	Reviewed progress and timeline for customer deposit claim reconciliation process.
9/4/2026	A. Varholak	2.9	Reviewed claims with duplicate invoice numbers included in the March notice of satisfaction of claims to ensure that duplicates of individual claims reflect accurate Company data.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/4/2026	A. Varholak	2.9	Reviewed individual claim objections to ensure that claims are disputed or agreed to based on accurate Company data.
9/4/2026	F. Hackett	2.9	Reviewed the "No Liability" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/4/2026	F. Hackett	2.9	Reviewed the "Satisfied" dispute group in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/4/2026	J. Benefield	2.5	Reviewed customer deposit claims reconciliation tracker as of 9/4.
9/4/2026	F. Hackett	1.7	Reviewed the "Reclassified" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/4/2026	A. Varholak	1.6	Continued to review claims with duplicate invoice numbers included in the March notice of satisfaction of claims to ensure that duplicates of individual claims reflect accurate Company data.
9/4/2026	M. P. Canale	0.8	Reviewed merchant processor administrative expense demand against held reserves.
9/4/2026	A. Varholak	0.3	Continued to review individual claim objections to ensure that claims are disputed or agreed to based on accurate Company data.
9/8/2026	F. Hackett	2.9	Adjusted various claim reconciliation amounts and dispute/agree explanations based on updated Synchrony chargeback data.
9/8/2026	F. Hackett	2.9	Reviewed the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/8/2026	A. Varholak	2.9	Reviewed updated data regarding Synchrony Bank credit card chargeback status for claims to determine if claimants have been properly refunded.
9/8/2026	J. Benefield	2.5	Reviewed administrative claim objection disputes.
9/8/2026	A. Varholak	2.3	Reviewed individual claim objections to ensure that claims are disputed or agreed to based on accurate Company data.
9/8/2026	F. Hackett	1.9	Continued to adjust various claim reconciliation amounts and dispute/agree explanations based on updated Synchrony chargeback data.
9/8/2026	A. Varholak	1.6	Continued to review updated data regarding Synchrony Bank credit card chargeback status for claims to determine if claimants have been properly refunded.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/8/2026	A. Varholak	1.6	Reviewed individual claims with a credit card chargeback status to determine if claimants have been properly refunded.
9/8/2026	J. Benefield	1.5	Prepared summary for administrative claim objection disputes.
9/8/2026	J. Benefield	1.5	Updated customer deposit claims reconciliation for new chargeback status.
9/8/2026	M. P. Canale	1.4	Analyzed supplier invoice dates for administrative claim eligibility.
9/8/2026	F. Hackett	1.3	Reviewed the "Duplicative" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/8/2026	J. Benefield	1.2	Reviewed customer deposit claims reconciliation tracker as of 9/8.
9/8/2026	M. P. Canale	0.7	Corresponded with a certain supplier regarding postpetition invoice claim classification.
9/8/2026	J. Benefield	0.7	Researched class action claim status.
9/8/2026	C. McAvinn	0.4	Corresponded with T. Cairns (PSZJ) and J. Adams (KDW) re: claims objections.
9/9/2026	F. Hackett	2.9	Adjusted various claim reconciliation amounts and dispute/agree explanations based on updated Synchrony chargeback data.
9/9/2026	A. Varholak	2.9	Reviewed PDFs of claims to ensure that names, claim amounts, and invoice numbers match information in Company data.
9/9/2026	F. Hackett	2.9	Reviewed the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/9/2026	A. Varholak	2.1	Reviewed individual claims with a credit card chargeback status to determine if claimants have been properly refunded.
9/9/2026	J. Benefield	1.8	Prepared packet for claims that have been disputed.
9/9/2026	A. Varholak	1.7	Integrated additional Company data into customer deposit claims reconciliation process to update claims with missing and/or incorrect invoice numbers.
9/9/2026	A. Varholak	1.7	Reviewed customer deposit claims included in the March notice of satisfaction of claims.
9/9/2026	F. Hackett	1.6	Continued to adjust various claim reconciliation amounts and dispute/agree explanations based on updated Synchrony chargeback data.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/9/2026	J. Benefield	1.6	Reviewed 503(b)(9) claim reconciliation.
9/9/2026	J. Benefield	1.4	Prepared proof of authority for potential class action claim.
9/9/2026	A. Varholak	1.1	Continued to review PDFs of claims to ensure that names, claim amounts, and invoice numbers match information in Company data.
9/9/2026	F. Hackett	1.1	Reviewed the "Agree" dispute category in the customer deposit claim file and supporting POC file to ensure legitimacy and accuracy of all customer deposit claims and supporting objection narratives.
9/9/2026	J. Benefield	0.8	Reconciled tariff refund received 8/31.
9/9/2026	J. Benefield	0.6	Attended call with T. Cairns (PSZJ) regarding admin claim objection disputes.
9/9/2026	C. McAvinn	0.6	Discussed claims objections with T. Cairns (PSZJ).
9/9/2026	C. McAvinn	0.5	Reviewed claims reconciliation.
9/9/2026	F. Hackett	0.5	Reviewed progress and timeline for customer deposit claim reconciliation process.
9/9/2026	C. McAvinn	0.3	Reviewed information for Discover claim.
9/10/2026	A. Varholak	2.9	Analyzed invoice numbers found in additional Company data for reconciliation.
9/10/2026	A. Varholak	2.9	Reconciled invoice numbers found in Company data with claimant names found in customer deposit claim data.
9/10/2026	F. Hackett	2.9	Reconciled new Company data to update claims with missing and/or incorrect invoice numbers.
9/10/2026	A. Varholak	2.6	Continued to reconcile invoice numbers found in Company data with claimant names found in customer deposit claim data.
9/10/2026	J. Benefield	2.5	Incorporated updated customer deposit files into the claims reconciliation.
9/10/2026	F. Hackett	2.4	Continued to reconcile new Company data to update claims with missing and/or incorrect invoice numbers.
9/10/2026	F. Hackett	2.3	Categorized claims with updated invoice numbers into various dispute groups.
9/10/2026	F. Hackett	1.8	Continued to categorize claims with updated invoice numbers into various dispute groups.
9/10/2026	J. Benefield	1.4	Reviewed customer deposit claims reconciliation tracker as of 9/10.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/10/2026	J. Benefield	1.2	Prepared disputed admin claims summary.
9/10/2026	C. McAvinn	1.2	Reviewed updated customer deposit reconciliation.
9/10/2026	J. Benefield	1.0	Reviewed updated customer deposit files received from Company.
9/10/2026	J. Benefield	0.4	Corresponded with P. Jones and K. Johnson (ASI) regarding customer deposit data.
9/11/2026	F. Hackett	2.9	Categorized claims with updated invoice numbers into various basis of objection groups.
9/11/2026	F. Hackett	2.9	Continued to categorize claims with updated invoice numbers into various basis of objection groups.
9/11/2026	F. Hackett	2.9	Continued to categorize claims with updated invoice numbers into various basis of objection groups.
9/11/2026	A. Varholak	2.9	Continued to reconcile customer deposit claims with missing and/or incorrect invoice numbers against additional invoice numbers found in updated Company data.
9/11/2026	A. Varholak	2.9	Reconciled customer deposit claims with missing and/or incorrect invoice numbers against additional invoice numbers found in updated Company data.
9/11/2026	J. Benefield	2.0	Reviewed administrative claim objection disputes.
9/11/2026	A. Varholak	2.0	Updated reasons for objection to customer deposit claims with updated invoice numbers from recent Company data.
9/11/2026	J. Benefield	1.0	Reviewed customer deposit claim reconciliation progress.
9/11/2026	F. Hackett	0.8	Updated supporting summary tabs in customer deposit file.
9/11/2026	J. Benefield	0.7	Corresponded with T. Cairns (PSZJ) regarding an admin claim objection dispute.
9/11/2026	C. McAvinn	0.4	Reviewed claim reconciliation.
9/14/2026	A. Varholak	2.9	Reviewed customer deposit claims with updated invoice numbers to ensure that such claims are disputed or agreed to based on recent and accurate Company data.
9/14/2026	A. Varholak	2.9	Updated reasons for objection to customer deposit claims with updated invoice numbers from recent Company data.
9/14/2026	A. Varholak	2.6	Continued to review customer deposit claims with updated invoice numbers to ensure that such claims are disputed or agreed to based on recent and accurate Company data.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/14/2026	F. Hackett	2.3	Analyzed new Company data to update claims with missing and/or incorrect invoice numbers.
9/14/2026	F. Hackett	2.1	Identified duplicate claims that were hidden due to integration of new Company data into the customer deposit claim file.
9/14/2026	F. Hackett	1.7	Categorized claims with updated invoice numbers into various basis of objection groups.
9/14/2026	F. Hackett	1.7	Categorized claims with updated invoice numbers into various dispute groups.
9/14/2026	J. Benefield	1.5	Reconciled outstanding AP against administrative claims.
9/14/2026	M. P. Canale	1.3	Analyzed invoiced service periods for postpetition administrative claim eligibility.
9/14/2026	F. Hackett	1.2	Identified claims that fit into new dispute category that had no invoice attached to claim but were found in Company data.
9/14/2026	M. P. Canale	1.0	Reviewed a certain software services vendor contract for administrative claim treatment.
9/14/2026	M. P. Canale	0.6	Drafted proposed settlement response regarding software services administrative claim.
9/14/2026	J. Benefield	0.5	Attended call with G. Greenwood (PSZJ) regarding credit card processor claim.
9/14/2026	C. McAvinn	0.5	Reviewed admin claim reconciliations.
9/14/2026	M. P. Canale	0.5	Reviewed Counsel feedback on proposed software services claim resolution.
9/15/2026	A. Varholak	2.9	Reviewed customer deposit claims with lost credit card chargeback disputes to ensure that claims are fully or partially satisfied based on Company data.
9/15/2026	A. Varholak	2.9	Reviewed updated customer deposit claims with duplicate invoice numbers to ensure that duplicate claims are reconciled properly.
9/15/2026	A. Varholak	2.7	Continued to review customer deposit claims with lost credit card chargeback disputes to ensure that claims are fully or partially satisfied based on Company data.
9/15/2026	F. Hackett	2.6	Assigned customer deposit claims to new dispute categories based on corrected invoices from Company data.
9/15/2026	F. Hackett	2.2	Performed quality control review of various dispute categories to ensure alignment of data across categories.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/15/2026	F. Hackett	2.1	Continued to review various dispute categories to ensure claims aligned with others assigned to the respective category.
9/15/2026	J. Benefield	2.0	Prepared detailed commentary on customer deposit claims reconciliation.
9/15/2026	J. Benefield	1.8	Reconciled three administrative claim objection disputes.
9/15/2026	M. P. Canale	1.8	Reviewed software services invoice support following administrative claim discussions.
9/15/2026	F. Hackett	1.5	Assigned claims to new dispute categories based on chargeback outcomes.
9/15/2026	J. Benefield	0.7	Outlined next steps for the customer deposit claims reconciliation.
9/15/2026	J. Benefield	0.5	Updated administrative claim objection dispute tracker.
9/15/2026	F. Hackett	0.3	Developed new dispute categories for customer deposit claims based on chargeback outcomes.
9/15/2026	F. Hackett	0.3	Developed new dispute category for claims that previously had an incorrect invoice attached.
9/16/2026	F. Hackett	2.9	Categorized unmarked duplicate claims.
9/16/2026	F. Hackett	2.9	Continued to categorize unmarked duplicate claims.
9/16/2026	A. Varholak	2.9	Reviewed customer deposit claims with duplicate invoice numbers to ensure that duplicates of individual claims reflect accurate Company data.
9/16/2026	A. Varholak	2.9	Reviewed updated individual claim objections to ensure that claims are disputed or agreed to based on recent and accurate Company data.
9/16/2026	J. Benefield	2.5	Prepared detailed commentary on customer deposit claims reconciliation.
9/16/2026	A. Varholak	1.6	Reviewed reasons for objection to customer deposit claims with lost credit card chargeback disputes.
9/16/2026	A. Varholak	1.5	Continued to review customer deposit claims with duplicate invoice numbers to ensure that duplicates of individual claims reflect accurate Company data.
9/16/2026	F. Hackett	1.1	Continued to categorize unmarked duplicate claims.
9/16/2026	F. Hackett	1.1	Developed a list to identify unmarked duplicates in the customer deposit claim file.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/16/2026	J. Benefield	1.1	Reconciled landlord administrative claim objection dispute.
9/16/2026	C. McAvinn	1.1	Reviewed claims reconciliations.
9/16/2026	J. Benefield	1.0	Reviewed filed priority claim summary.
9/16/2026	J. Benefield	1.0	Updated customer deposit claims reconciliation for new chargeback status.
9/16/2026	F. Hackett	0.5	Reviewed progress of customer deposit reconciliation to establish next steps.
9/17/2026	A. Varholak	2.9	Reviewed updates made to customer deposit claims with duplicate invoice numbers to ensure proper reconciliation.
9/17/2026	A. Varholak	2.9	Updated reasons for objection to customer deposit claims with duplicate invoice numbers.
9/17/2026	A. Varholak	2.7	Continued to review updates made to customer deposit claims with duplicate invoice numbers to ensure proper reconciliation.
9/17/2026	F. Hackett	2.1	Edited the customer deposit file based on newly received Company data containing invoice numbers.
9/17/2026	F. Hackett	1.9	Performed an extensive review of the customer deposit claim file including formulas and supporting Company data.
9/17/2026	J. Benefield	1.9	Reviewed customer deposit claims reconciliation tracker as of 9/17.
9/17/2026	F. Hackett	1.4	Continued to edit the customer deposit file based on newly received Company data containing invoice numbers.
9/17/2026	F. Hackett	1.3	Edited the customer deposit claim file based on findings from the comprehensive review.
9/17/2026	F. Hackett	0.9	Performed detailed review of duplicate claims to ensure that the basis of objection sentence referenced the correct original claim.
9/17/2026	J. Benefield	0.9	Prepared other priority claims tracker.
9/17/2026	A. Varholak	0.9	Reviewed individual claims with a missing credit card chargeback status to ensure that such claims are disputed or agreed to based on accurate Company data.
9/17/2026	C. McAvinn	0.6	Reviewed updated claims reconciliation.
9/17/2026	F. Hackett	0.4	Revised "basis of objection" explanations to reflect the nature of the dispute of claim for non-liability claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/17/2026	F. Hackett	0.2	Created additional summary for analyzing pre- versus post-filing date claims in summary tab of customer deposit claim file.
9/18/2026	F. Hackett	2.5	Continued to evaluate claims flagged for further review in the customer deposit claim file.
9/18/2026	F. Hackett	2.5	Evaluated claims flagged for further review in the customer deposit claim file.
9/18/2026	F. Hackett	2.1	Continued to evaluate claims flagged for further review in the customer deposit claim file.
9/18/2026	J. Benefield	2.0	Prepared detailed commentary on customer deposit claims reconciliation.
9/18/2026	A. Varholak	1.3	Reviewed PDFs of customer deposit claims with duplicative invoice numbers.
9/18/2026	F. Hackett	0.9	Performed detailed review of duplicate claims to ensure that the basis of objection sentence referenced the correct original claim.
9/18/2026	F. Hackett	0.3	Revised "basis of objection" explanations for claims that had a combination of outcomes re: chargeback disputes.
9/18/2026	F. Hackett	0.2	Generated a list of potential claim matches in Company data that don't have the correct invoices attached.
9/20/2026	A. Varholak	2.9	Reviewed customer deposit claims with different claim amounts filed by the same claimant to confirm that such claims have different invoice numbers and are reconciled properly.
9/20/2026	A. Varholak	0.4	Continued to review customer deposit claims with different claim amounts filed by the same claimant to confirm that such claims have different invoice numbers and should be reconciled properly.
9/21/2026	F. Hackett	2.9	Reviewed Company data to determine if claimants without invoice numbers have a listed invoice number in Company data.
9/21/2026	A. Varholak	2.9	Reviewed customer deposit claims with duplicative invoice numbers to ensure proper reconciliation.
9/21/2026	A. Varholak	2.9	Reviewed PDFs of claims to begin reconciliation process of priority claims regarding tax and employee claims.
9/21/2026	F. Hackett	2.6	Continued to review Company data to determine if claimants without invoice numbers have a listed invoice number in Company data.
9/21/2026	A. Varholak	2.4	Continued to review customer deposit claims with duplicative invoice numbers to ensure proper reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/21/2026	F. Hackett	1.9	Incorporated tax, employee, and third-party service priority claims from proof of claim report into the priority claims reconciliation file.
9/21/2026	J. Benefield	1.5	Prepared other priority claims reconciliation tracker.
9/21/2026	F. Hackett	1.2	Continued to incorporate tax, employee, and third-party service priority claims from proof of claim report into the priority claims reconciliation file.
9/21/2026	J. Benefield	1.0	Reviewed customer deposit claims reconciliation tracker as of 9/21.
9/21/2026	J. Benefield	0.9	Reviewed filed administrative claim objection dispute.
9/21/2026	J. Benefield	0.8	Prepared documentation on next steps on other priority claims reconciliation.
9/21/2026	J. Benefield	0.5	Called T. Cairns (PSZJ) regarding priority claims.
9/21/2026	A. Varholak	0.3	Continued to review PDFs of claims to begin reconciliation process of priority claims regarding tax and employee claims.
9/21/2026	C. McAvinn	0.3	Corresponded with a creditor re: claims.
9/21/2026	C. McAvinn	0.3	Corresponded with T. Cairns (PSZJ) re: claims.
9/22/2026	A. Varholak	2.9	Integrated additional Company data into customer deposit claims reconciliation process to update claims without recorded invoice numbers.
9/22/2026	A. Varholak	2.8	Reviewed customer deposit claims with updated invoice numbers from additional Company data to ensure that duplicate claims are accounted for and properly reconciled.
9/22/2026	F. Hackett	2.2	Continued to compare claims with invoice numbers found in Company data that were previously listed with no invoice number.
9/22/2026	F. Hackett	2.1	Compared claims with invoice numbers found in Company data that were previously listed with no invoice number.
9/22/2026	F. Hackett	2.1	Continued to compare claims with invoice numbers found in Company data that were previously listed with no invoice number.
9/22/2026	F. Hackett	1.8	Integrated tax, employee, and third-party service priority claims from proof of claim report into the priority claims reconciliation file.
9/22/2026	A. Varholak	1.4	Continued to integrate additional Company data into customer deposit claims reconciliation process to update claims without recorded invoice numbers.
9/22/2026	J. Benefield	1.2	Reviewed progress on priority claims reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/22/2026	J. Benefield	1.0	Reviewed retention data in order to reconcile employee claims.
9/22/2026	A. Varholak	0.6	Reviewed PDFs of claims to continue reconciliation process of priority claims regarding tax and employee claims.
9/22/2026	J. Benefield	0.5	Reviewed progress on customer deposit claims reconciliation.
9/23/2026	F. Hackett	2.9	Continued to reconcile tax, employee, and third-party service priority claims in priority claims reconciliation file against updated Company AP data.
9/23/2026	A. Varholak	2.9	Continued to review priority claims filed by former employees against employee retention data provided by the Company to determine information needed for further reconciliation.
9/23/2026	F. Hackett	2.9	Reconciled tax, employee, and third-party service priority claims in priority claims reconciliation file against updated Company AP data.
9/23/2026	A. Varholak	2.9	Reviewed priority claims filed by former employees against employee retention data provided by the Company to determine information needed for further reconciliation.
9/23/2026	A. Varholak	2.2	Reviewed PDFs of priority claims filed by employees to determine dates for requested wage and/or service payments.
9/23/2026	F. Hackett	2.1	Continued to reconcile tax, employee, and third-party service priority claims in priority claims reconciliation file against updated Company AP data.
9/23/2026	J. Benefield	1.7	Provided commentary for customer deposit reconciliation.
9/23/2026	J. Benefield	1.5	Reviewed administrative claims status tracker from PSZJ (T. Cairns).
9/23/2026	J. Benefield	1.2	Drafted next steps for priority claim reconciliation.
9/23/2026	F. Hackett	0.8	Conducted research on priority eligibility for claims listed in priority claim file.
9/23/2026	A. Varholak	0.7	Reviewed customer deposit claims with lost credit card chargeback disputes to ensure that such claims are disputed or agreed to based on recent and accurate Company data.
9/23/2026	F. Hackett	0.5	Reviewed progress of claims reconciliation process to determine next steps.
9/23/2026	A. Varholak	0.4	Reviewed several customer deposit claims with duplicative invoice numbers to confirm proper reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/23/2026	A. Varholak	0.3	Continued to review priority claims filed by former employees against employee retention data provided by the Company to determine information needed for further reconciliation.
9/23/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding administrative claims.
9/24/2026	A. Varholak	2.9	Evaluated customer deposit claims with claim and open AR amounts over a certain threshold to reclassify excess amounts to general unsecured status.
9/24/2026	A. Varholak	2.8	Reviewed different dispute categories of customer deposit claims to ensure that all customer deposit claims are reconciled and accounted for.
9/24/2026	J. Benefield	2.5	Provided detailed commentary for priority claim reconciliation.
9/24/2026	F. Hackett	2.2	Implemented a certain cap per customer for customer deposit claims across customer deposit claim file.
9/24/2026	F. Hackett	1.7	Consolidated chargeback basis of objection groups in summary tab of the customer deposit claim file.
9/24/2026	F. Hackett	1.6	Incorporated internal edits into customer deposit claim file.
9/24/2026	A. Varholak	1.5	Continued to evaluate customer deposit claims with claim and open AR amounts over a certain threshold to reclassify excess amounts to general unsecured status.
9/24/2026	J. Benefield	1.5	Reviewed progress on priority claims reconciliation.
9/24/2026	J. Benefield	1.2	Reviewed updated administrative claims status tracker from PSZJ (T. Cairns).
9/24/2026	F. Hackett	1.1	Implemented edits into customer deposit claim file based on results from chargeback variance report.
9/24/2026	C. McAvinn	1.1	Reviewed latest admin claims reconciliation.
9/24/2026	J. Benefield	1.0	Reviewed progress on customer deposit claims reconciliation.
9/24/2026	F. Hackett	0.8	Prepared draft of Company data request email based on research for eligibility of employee priority claims.
9/24/2026	J. Benefield	0.5	Attended call with T. Cairns (PSZJ) regarding administrative claims.
9/25/2026	A. Varholak	2.9	Reviewed customer deposit claims with claim and open AR amounts over a certain threshold to ensure proper amounts of each claim are reclassified to general unsecured status.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/25/2026	A. Varholak	2.9	Reviewed PDFs of priority claims to determine invoice numbers, dates, and tax types for later reconciliation of tax claims.
9/25/2026	F. Hackett	2.3	Created supporting tabs in priority claim reconciliation file for tax claims.
9/25/2026	F. Hackett	1.4	Continued to create supporting tabs in priority claim reconciliation file for tax claims.
9/25/2026	A. Varholak	1.2	Continued to review PDFs of priority claims to determine invoice numbers, dates, and tax types for later reconciliation of tax claims.
9/25/2026	F. Hackett	1.2	Implemented edits into customer deposit claim file based on results from chargeback variance report.
9/25/2026	F. Hackett	1.2	Updated warranty and damages and gift card claims to reclassify claim value into general unsecured status.
9/25/2026	F. Hackett	0.8	Reviewed customer deposit claim file and proof of claim file for duplicate customers exceeding respective priority claim caps.
9/25/2026	J. Benefield	0.5	Corresponded with T. Cairns (PSZJ) regarding administrative claim dispute.
9/25/2026	F. Hackett	0.5	Incorporated internal edits into customer deposit claim file.
9/25/2026	C. McAvinn	0.5	Participated in call with a claimant re: claim filing.
9/25/2026	J. Benefield	0.4	Corresponded with P. Jones (ASI) regarding claims.
9/25/2026	A. Varholak	0.1	Continued to review customer deposit claims to ensure that claims are disputed or agreed to based on recent and accurate Company data.
9/28/2026	A. Varholak	2.9	Reviewed PDFs of priority claims to determine invoice numbers, dates, and tax types for later reconciliation of tax claims.
9/28/2026	A. Varholak	2.8	Compared prepetition open AR data of customer deposit claims with recent open AR found in Company data to determine which claims have been fully or partially satisfied according to Company data.
9/28/2026	J. Benefield	2.5	Reviewed administrative claim objection disputes.
9/28/2026	F. Hackett	2.2	Conducted variance analysis on delivery dates for claims from various Company data reports.
9/28/2026	F. Hackett	2.1	Continued to conduct variance analysis on delivery dates for claims from various Company data reports.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/28/2026	A. Varholak	1.5	Continued to review PDFs of priority claims to determine invoice numbers, dates, and tax types for later reconciliation of tax claims.
9/28/2026	J. Benefield	1.5	Evaluated next steps for the customer deposit claims reconciliation.
9/28/2026	F. Hackett	1.2	Compiled list of employee priority claims to send to the Company to request additional information needed to reconcile claims.
9/28/2026	F. Hackett	1.1	Incorporated various claims' delivery status from updated supporting Company data file into the customer deposit claim file.
9/28/2026	J. Benefield	1.0	Prepared summary of employee-related claims.
9/28/2026	F. Hackett	0.9	Updated supporting tabs for priority tax claims.
9/28/2026	F. Hackett	0.7	Reconciled claims that were not previously accounted for in claim reconciliation workbooks.
9/28/2026	A. Varholak	0.7	Reviewed invoice numbers of customer deposit claims classified as lease claims found in Company data.
9/28/2026	F. Hackett	0.7	Reviewed the claim reconciliation workbooks to identify claims that were unaccounted for.
9/28/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding employee-related claims.
9/29/2026	A. Varholak	2.9	Continued to update basis for objection narratives of customer deposit claims to include delivery date of goods associated with claim invoice number found in Company data.
9/29/2026	A. Varholak	2.9	Updated basis for objection narratives of customer deposit claims to include delivery date of goods associated with claim invoice number found in Company data.
9/29/2026	J. Benefield	2.5	Reviewed administrative claim objection disputes.
9/29/2026	A. Varholak	2.2	Analyzed delivery dates of goods associated with invoice numbers found in Company data for further customer deposit claim reconciliation.
9/29/2026	F. Hackett	2.2	Integrated Company delivery information into the customer deposit file in order to update affected claims.
9/29/2026	M. P. Canale	2.0	Analyzed continuing IT services obligations underlying disputed administrative claims.
9/29/2026	F. Hackett	2.0	Created new dispute groups and basis of objection descriptions for claims affected by updated delivery status.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/29/2026	M. P. Canale	1.8	Compared substantive claim objection issues with alleged duplicate vendor claims.
9/29/2026	F. Hackett	1.6	Continued to integrate Company delivery information into the customer deposit file in order to update affected claims.
9/29/2026	J. Benefield	1.5	Prepared next steps on customer deposit claims reconciliation.
9/29/2026	J. Benefield	1.5	Reviewed customer deposit data from the Company.
9/29/2026	F. Hackett	1.4	Performed a quality control review of all dispute groups and basis of objections ahead of integration into the updated Company delivery status file.
9/29/2026	M. P. Canale	1.0	Reviewed contract termination provisions referenced in claim objection correspondence.
9/29/2026	F. Hackett	0.8	Reviewed recently received Company supporting files detailing delivery status for supported invoices.
9/29/2026	J. Benefield	0.7	Attended call with P. Jones and K. Johnson (ASI) regarding customer deposit claims.
9/29/2026	J. Benefield	0.4	Corresponded with P. Jones and K. Johnson (ASI) regarding customer deposit data.
9/29/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding employee related claims.
9/29/2026	A. Varholak	0.1	Continued to update basis for objection narratives of customer deposit claims to include delivery date of goods associated with claim invoice number found in Company data.
9/30/2026	F. Hackett	2.9	Consolidated claims with updated delivery dates/statuses into new dispute groups and new basis of objections.
9/30/2026	A. Varholak	2.9	Reviewed basis for objection narratives of customer deposit claims that include delivery date of goods to ensure that claims reflect accurate Company data.
9/30/2026	A. Varholak	2.6	Continued to review basis for objection narratives of customer deposit claims that include delivery date of goods to ensure that claims reflect accurate Company data.
9/30/2026	J. Benefield	2.5	Updated administrative claim reconciliation based on call with T. Cairns (PSZJ).
9/30/2026	F. Hackett	2.1	Integrated recently received Company delivery status files into the customer deposit file.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
9/30/2026	A. Varholak	2.1	Reviewed updated delivery dates of goods associated with invoice numbers found in Company data to confirm proper reconciliation.
9/30/2026	J. Benefield	1.5	Reviewed customer deposit data from the Company.
9/30/2026	F. Hackett	1.3	Continued to consolidate claims with updated delivery dates/statuses into new dispute groups and new basis of objections.
9/30/2026	A. Varholak	1.1	Reviewed customer deposit claims with multiple invoices attached in PDFs to ensure that claims are disputed or agreed to based on accurate Company data.
9/30/2026	F. Hackett	1.1	Reviewed new dispute groups to assess next steps in the reconciliation process.
9/30/2026	F. Hackett	0.8	Continued to integrate recently received Company delivery status files into the customer deposit file.
9/30/2026	J. Benefield	0.7	Attended call with T. Cairns (PSZJ) regarding administrative claims.
9/30/2026	J. Benefield	0.3	Corresponded with P. Jones and K. Johnson (ASI) regarding customer deposit data.
9/30/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding administrative claim objection.
Task Code Total Hours		***464.4***	
14. Executory Contracts/ Leases			
9/25/2026	J. Benefield	0.5	Updated master locations tracker to share with T. Cairns (PSZJ).
Task Code Total Hours		***0.5***	
18. Operating and Other Reports			
9/11/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding August MOR.
9/11/2026	J. Benefield	0.3	Corresponded with L. Davis Jones (PSZJ) regarding August MOR.
9/11/2026	J. Benefield	0.3	Corresponded with P. Jones (ASI) regarding August MOR.
9/15/2026	J. Benefield	1.0	Prepared August MOR workbook.
9/17/2026	J. Benefield	1.7	Prepared August MOR.
9/18/2026	C. McAvinn	0.5	Reviewed information for August MOR.
9/20/2026	J. Benefield	2.9	Prepared August MOR.

Date	Professional	Hours	Description
18. Operating and Other Reports			
9/21/2026	M. P. Canale	2.8	Analyzed August financial statements for August monthly operating report.
9/21/2026	M. P. Canale	1.9	Reviewed August trial balance support for August monthly operating report preparation.
9/21/2026	J. Benefield	1.0	Reviewed August MOR.
9/22/2026	J. Benefield	2.5	Updated August MOR per internal comments.
9/22/2026	M. P. Canale	1.6	Reviewed August cash receipts detail underlying the August monthly operating report.
9/22/2026	C. McAvinn	1.5	Reviewed draft August MORs.
9/22/2026	M. P. Canale	1.4	Analyzed support in order to respond to questions from Counsel on the August monthly operating report.
Task Code Total Hours		***19.7***	
19. Cash Flow/Cash Management/ Liquidity			
9/2/2026	J. Benefield	0.5	Updated daily cash flow for 8/31-9/1 activity.
9/4/2026	J. Benefield	1.0	Prepared cash flow summary for week ending 9/5.
9/4/2026	J. Benefield	0.7	Updated daily cash flow for 9/2-9/4 activity.
9/9/2026	M. P. Canale	1.6	Analyzed outstanding insurance letters of credit for draw reconciliation inquiries.
9/9/2026	M. P. Canale	0.6	Corresponded with a certain insurance counterparty regarding letter of credit draw status.
9/9/2026	M. P. Canale	0.5	Drafted requests for claim-level support underlying letter of credit draws.
9/9/2026	M. P. Canale	0.5	Reviewed Debtor letter of credit beneficiary contact information.
9/9/2026	J. Benefield	0.4	Updated daily cash flow for 9/8 activity.
9/10/2026	J. Benefield	0.7	Updated daily cash flow for 9/9 activity.
9/11/2026	J. Benefield	0.6	Updated daily cash flow for 9/10 activity.
9/14/2026	J. Benefield	1.1	Prepared cash flow summary for week ending 9/12.
9/14/2026	J. Benefield	1.0	Reviewed latest outstanding AP summary.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management/ Liquidity			
9/14/2026	J. Benefield	0.5	Updated daily cash flow for 9/11 activity.
9/15/2026	J. Benefield	0.5	Updated daily cash flow for 9/14 activity.
9/16/2026	J. Benefield	0.6	Corresponded with J. Rubin (SSC) regarding open AR.
9/16/2026	J. Benefield	0.6	Updated daily cash flow for 9/15 activity.
9/17/2026	J. Benefield	0.6	Updated daily cash flow for 9/16 activity.
9/21/2026	J. Benefield	1.0	Prepared cash flow summary for week ending 9/19.
9/21/2026	J. Benefield	0.6	Updated daily cash flow for 9/17-9/18 activity.
9/22/2026	J. Benefield	0.6	Updated daily cash flow for 9/21 activity.
9/23/2026	J. Benefield	0.7	Updated daily cash flow for 9/22 activity.
9/24/2026	J. Benefield	0.7	Updated daily cash flow for 9/23 activity.
9/28/2026	J. Benefield	1.3	Prepared cash flow summary for week ending 9/26.
9/28/2026	M. P. Canale	1.1	Analyzed letter of credit cancellation requirements for potential collateral recovery.
9/28/2026	J. Benefield	0.9	Updated daily cash flow for 9/24-9/25 activity.
9/28/2026	M. P. Canale	0.4	Reviewed beneficiary documentation requirements for letter of credit cancellation.
9/28/2026	M. P. Canale	0.3	Reviewed lender response regarding outstanding letter of credit cancellation.
9/29/2026	J. Benefield	0.6	Updated daily cash flow for 9/28 activity.
9/30/2026	J. Benefield	0.5	Updated daily cash flow for 9/29 activity.
Task Code Total Hours		***20.7***	
31. Planning			
9/17/2026	J. Benefield	1.0	Reviewed outstanding items for ASI case.
Task Code Total Hours		***1.0***	
32. Document Review			
9/2/2026	J. Benefield	0.7	Updated legal document tracker through 9/2.

Date	Professional	Hours	Description
32. Document Review			
9/10/2026	C. McAvinn	0.5	Reviewed legal notices.
9/11/2026	J. Benefield	0.4	Updated legal documents tracker through 9/11.
9/14/2026	C. McAvinn	0.5	Reviewed litigation filing.
9/14/2026	J. Benefield	0.4	Reviewed Court notice document received 9/14.
9/15/2026	M. P. Canale	0.6	Reviewed received chapter 13 trustee appointment notice for VCF customer matter.
9/15/2026	J. Benefield	0.5	Updated legal documents tracker for complaints and notices sent through 9/15.
9/30/2026	J. Benefield	0.7	Reviewed certain motion drafted by PSZJ.
Task Code Total Hours		***4.3***	
35. Employee Management/ Retention			
9/22/2026	J. Benefield	0.4	Corresponded with P. Jones (ASI) regarding employee payroll information.
9/30/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding employee records.
Task Code Total Hours		***0.7***	
36. Operation Management			
9/2/2026	J. Benefield	0.9	Prepared disbursement listing for week ending 9/5.
9/9/2026	J. Benefield	0.6	Prepared disbursement listing for week ending 9/12.
9/10/2026	J. Benefield	0.5	Corresponded with J. McArthur (ASI) regarding week ending 9/12 disbursements.
9/14/2026	J. Benefield	1.0	Reviewed credit card processor chargeback data.
9/15/2026	M. P. Canale	1.5	Reviewed weekly disbursement schedule for week ending 9/19 creditor payment priorities.
9/15/2026	J. Benefield	0.6	Prepared variance report of old versus new credit card processor chargeback data.
9/16/2026	J. Benefield	0.5	Prepared disbursement listing from week ending 9/19.
9/17/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding week ending 9/19 disbursements.
9/21/2026	J. Benefield	1.5	Reviewed credit card processor chargeback data.

Date	Professional	Hours	Description
36. Operation Management			
9/21/2026	C. McAvinn	0.7	Reviewed updated chargeback analysis.
9/22/2026	M. P. Canale	0.5	Corresponded with K. Johnson (ASI) regarding active software license requirements.
9/23/2026	J. Benefield	2.2	Updated store per diem reconciliation for internal comments.
9/24/2026	F. Hackett	0.8	Created variance report between 9/11 and 9/18 chargeback data from Worldpay and Amex.
9/24/2026	J. Benefield	0.5	Updated disbursement listing for week ending 9/26.
9/25/2026	F. Hackett	0.5	Created variance report between 9/18 and 9/25 chargeback data from Worldpay and Amex.
9/25/2026	C. McAvinn	0.5	Reviewed updated chargeback analysis.
9/25/2026	C. McAvinn	0.3	Corresponded with G. Greenwood (PSZJ) re: chargebacks.
9/30/2026	J. Benefield	0.5	Prepared disbursement listing for week ending 10/1.
Task Code Total Hours		***13.9***	
37. Vendor Management			
9/2/2026	J. Benefield	0.6	Updated professional fee tracker for July fee applications.
9/3/2026	J. Benefield	1.5	Updated outstanding vendor AR for invoices received.
9/8/2026	J. Benefield	0.6	Updated vendor mail tracker with mail received through 9/8.
9/9/2026	J. Benefield	0.8	Updated professional fee escrow through week ending 9/5.
9/10/2026	J. Benefield	0.3	Corresponded with P. Jones and K. Johnson (ASI) regarding vendor invoices.
9/11/2026	C. McAvinn	0.6	Reviewed professional fee escrow activity.
9/11/2026	J. Benefield	0.4	Corresponded with P. Jones (ASI) regarding vendor bill of lading documents.
9/14/2026	J. Benefield	1.5	Updated professional fee escrow roll forward through week ending 9/12.
9/14/2026	C. McAvinn	0.4	Reviewed professional fee escrow reconciliation.
9/15/2026	C. McAvinn	1.0	Reviewed professional fee invoices and budget.
9/15/2026	J. Benefield	0.6	Reviewed 503(b)(9) vendor invoices from P. Jones (ASI).

Date	Professional	Hours	Description
37. Vendor Management			
9/15/2026	J. Benefield	0.5	Updated miscellaneous documents tracker for mail sent through 9/15.
9/16/2026	J. Benefield	0.7	Updated professional fee tracker for August invoices.
9/16/2026	M. P. Canale	0.5	Reviewed IT services cost reduction proposals for continuing contract negotiations.
9/22/2026	M. P. Canale	1.9	Analyzed continuing IT contract service costs for license reduction opportunities.
9/22/2026	M. P. Canale	0.8	Reviewed domain registration account statement for outstanding vendor obligations.
9/22/2026	J. Benefield	0.7	Updated vendor AP summary for new invoices received.
9/22/2026	J. Benefield	0.7	Updated vendor mail tracker with mail received through 9/22.
9/23/2026	C. McAvinn	1.0	Reviewed professional fees analysis.
9/23/2026	J. Benefield	0.8	Prepared variance of professional fee budget to actuals from April to August.
9/23/2026	J. Benefield	0.6	Updated vendor AP summary for internal comments.
9/24/2026	J. Benefield	0.8	Prepared summary of outstanding invoices for vendor.
9/24/2026	J. Benefield	0.4	Corresponded with J. McArthur (ASI) regarding vendor emails.
9/25/2026	J. Benefield	0.6	Reviewed RET invoices sent from vendor.
9/28/2026	J. Benefield	0.5	Updated professional fee tracker for filed fee applications.
9/29/2026	M. P. Canale	1.7	Reviewed responses and charge detail regarding IT services contract termination charges.
9/29/2026	M. P. Canale	0.7	Reviewed settlement alternatives concerning reduced postpetition IT service scope.
9/29/2026	M. P. Canale	0.4	Reviewed a certain domain services vendor inquiry regarding bankruptcy payment treatment.
9/30/2026	J. Benefield	0.3	Corresponded with P. Jones and K. Johnson (ASI) regarding vendor invoices.
Task Code Total Hours		***21.9***	
Total Hours		**583.3**	

American Signature, Inc., et al.

Exhibit D: Expenses By Category

Berkeley Research Group, LLC

For the Period 9/1/2026 through 9/30/2026

Expense Category	Amount
16. Data Storage	$13.02
Total Expenses for the Period 9/1/2026 through 9/30/2026	**$13.02**

American Signature, Inc., et al.

Exhibit E: Expense Detail

Berkeley Research Group, LLC

For the Period 9/1/2026 through 9/30/2026

Date	Professional	Amount	Description
16. Data Storage			
9/5/2026	BRG Direct	$13.02	Microsoft Azure - August 2026 Usage.
Expense Category Total		***$13.02***	
Total Expenses		**$13.02**	