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. 27, 2026 at 4:00 p.m. (ET)

ELEVENTH STAFFING REPORT OF BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED DURING THE PERIOD FROM OCTOBER 1, 2026 THROUGH OCTOBER 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:	October 1, 2026 through October 31, 2026
Actual Amount of Compensation Sought as Actual, Reasonable and Necessary:	$346,808.00[2]
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	$12.60[3]
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary:	**$346,820.60**

[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 October 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 October 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") eleventh staffing report (the "Staffing Report") for the period October 1, 2026 through October 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 $346,808.00 (which includes $30,000.00 in Co-CRO fixed fees and $316,808.00 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 $12.60, 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 is set forth in 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 and 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 13, 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 27, 2026 at 4:00 p.m. (ET)

NOTICE OF FILING OF ELEVENTH STAFFING REPORT OF BERKELEY RESEARCH GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED DURING THE PERIOD FROM OCTOBER 1, 2026 THROUGH OCTOBER 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 October 1, 2026 to October 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 **November 27 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 13, 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 10/1/2026 through 10/31/2026

Professional	Title	Hours	Fees
R. Morando	Managing Director	16.0	
Total		**16.0**	**$30,000.00**

American Signature, Inc., et al.

Exhibit A2: Fees By Professional - Additional Personnel

Berkeley Research Group, LLC

For the Period 10/1/2026 through 10/31/2026

Professional	Title	Billing Rate	Hours	Fees
C. McAvinn	Director	$1,100.00	25.8	$28,380.00
M. P. Canale	Associate Director	$1,000.00	34.3	$34,300.00
A. Varholak	Associate	$475.00	171.7	$81,557.50
F. Hackett	Associate	$475.00	165.7	$78,707.50
J. Benefield	Associate	$525.00	173.5	$91,087.50
H. Henritzy	Case Coordinator	$305.00	9.1	$2,775.50
Total			**580.1**	**$316,808.00**
Blended Rate				**$546.13**

American Signature, Inc., et al.

Exhibit B1: Fees By Task Code - CRO

Berkeley Research Group, LLC

For the Period 10/1/2026 through 10/31/2026

Task Code	Hours	Fees
07. Interaction/ Meetings with Debtors/ Counsel	0.5	
08. Interaction/ Meetings with Creditors/ Counsel	0.5	
10. Recovery/ SubCon/ Lien Analysis	1.7	
11. Claim Analysis/ Accounting	8.2	
14. Executory Contracts/ Leases	0.9	
18. Operating and Other Reports	1.0	
19. Cash Flow/Cash Management/ Liquidity	0.5	
36. Operation Management	1.3	
37. Vendor Management	1.4	
Total	**16.0**	**$30,000.00**

American Signature, Inc., et al.

Exhibit B2: Fees By Task Code - Additional Personnel

Berkeley Research Group, LLC

For the Period 10/1/2026 through 10/31/2026

Task Code	Hours	Fees
05. Professional Retention/ Fee Application Preparation	9.1	$2,775.50
06. Attend Hearings/ Related Activities	2.0	$1,050.00
07. Interaction/ Meetings with Debtors/ Counsel	0.3	$157.50
08. Interaction/ Meetings with Creditors/ Counsel	0.5	$550.00
10. Recovery/ SubCon/ Lien Analysis	14.1	$8,322.50
11. Claim Analysis/ Accounting	461.8	$241,317.50
14. Executory Contracts/ Leases	7.7	$5,777.50
18. Operating and Other Reports	20.4	$14,437.50
19. Cash Flow/Cash Management/ Liquidity	19.4	$11,757.50
32. Document Review	2.9	$1,522.50
35. Employee Management/ Retention	0.9	$472.50
36. Operation Management	17.3	$12,617.50
37. Vendor Management	23.7	$16,050.00
Total	**580.1**	**$316,808.00**
Blended Rate		**$546.13**

American Signature, Inc., et al.

Exhibit C1: Time Detail - CRO

Berkeley Research Group, LLC

For the Period 10/1/2026 through 10/31/2026

Date	Professional	Hours	Description
07. Interaction/ Meetings with Debtors/ Counsel			
10/14/2026	R. Morando	0.5	Attended status update call with L. Davis Jones and T. Cairns (PSZJ).
Task Code Total Hours		***0.5***	
08. Interaction/ Meetings with Creditors/ Counsel			
10/1/2026	R. Morando	0.5	Attended status update call with L. Davis Jones (PSZJ) and J. Adams (KDW).
Task Code Total Hours		***0.5***	
10. Recovery/ SubCon/ Lien Analysis			
10/2/2026	R. Morando	0.7	Reviewed recovery analysis as of 10/2.
10/23/2026	R. Morando	0.5	Reviewed latest recovery analysis.
10/29/2026	R. Morando	0.5	Reviewed the revised preference analysis for a 503(b)(9) vendor.
Task Code Total Hours		***1.7***	
11. Claim Analysis/ Accounting			
10/5/2026	R. Morando	1.0	Analyzed 503(b)(9) vendor claim negotiation status.
10/7/2026	R. Morando	1.0	Reviewed admin priority customer deposit claims reconciliation status.
10/8/2026	R. Morando	1.0	Reviewed an update for credit card vendor claim negotiations.
10/9/2026	R. Morando	0.7	Analyzed 503(b)(9) vendor preference analysis for admin claim negotiations.
10/13/2026	R. Morando	0.6	Reviewed status of administrative claim negotiations.
10/15/2026	R. Morando	0.5	Reviewed the latest customer deposit claims summary.
10/16/2026	R. Morando	0.8	Reviewed status of administrative claim negotiations.
10/19/2026	R. Morando	0.6	Reviewed negotiation status for a 503(b)(9) vendor claim.
10/20/2026	R. Morando	0.5	Reviewed the administrative claim objection resolution status tracker from T. Cairns (PSZJ).

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/21/2026	R. Morando	1.0	Reviewed the priority claims reconciliation status.
10/30/2026	R. Morando	0.5	Reviewed the draft priority claims reconciliation summary.
Task Code Total Hours		***8.2***	
14. Executory Contracts/ Leases			
10/19/2026	R. Morando	0.4	Reviewed the notice of contract and lease rejection draft.
10/26/2026	R. Morando	0.5	Reviewed the revised notice of contract and lease rejection draft.
Task Code Total Hours		***0.9***	
18. Operating and Other Reports			
10/22/2026	R. Morando	1.0	Reviewed September MORs.
Task Code Total Hours		***1.0***	
19. Cash Flow/Cash Management/ Liquidity			
10/1/2026	R. Morando	0.5	Reviewed the LC tracker update as of 10/1.
Task Code Total Hours		***0.5***	
36. Operation Management			
10/2/2026	R. Morando	0.3	Reviewed the week ending 10/3 disbursements listing.
10/6/2026	R. Morando	0.5	Reviewed the credit card vendor chargeback analysis for potential Debtor obligations.
10/9/2026	R. Morando	0.3	Reviewed the week ending 10/10 disbursement listing.
10/16/2026	R. Morando	0.2	Reviewed the week ending 10/17 disbursement listing.
Task Code Total Hours		***1.3***	
37. Vendor Management			
10/13/2026	R. Morando	0.4	Reviewed the professional fee escrow roll forward balance as of 10/12.
10/28/2026	R. Morando	0.6	Reviewed the utility provider invoice summary showing charges attributable to the Debtors.
10/28/2026	R. Morando	0.4	Reviewed the professional fee escrow roll forward balance as of 10/28.
Task Code Total Hours		***1.4***	

Date	Professional	Hours	Description
Total Hours		**16.0**	

American Signature, Inc., et al.

Exhibit C2: Time Detail - Additional Personnel

Berkeley Research Group, LLC

For the Period 10/1/2026 through 10/31/2026

Date	Professional	Hours	Description
05. Professional Retention/ Fee Application Preparation			
10/2/2026	H. Henritzy	1.8	Prepared September staffing report.
10/5/2026	H. Henritzy	1.2	Prepared September staffing report.
10/7/2026	H. Henritzy	2.9	Prepared September staffing report.
10/7/2026	H. Henritzy	1.7	Continued to prepare September staffing report.
10/8/2026	H. Henritzy	0.4	Prepared September staffing report.
10/26/2026	H. Henritzy	1.1	Prepared September staffing report.
Task Code Total Hours		***9.1***	
06. Attend Hearings/ Related Activities			
10/14/2026	J. Benefield	2.0	Attended hearing virtually.
Task Code Total Hours		***2.0***	
07. Interaction/ Meetings with Debtors/ Counsel			
10/14/2026	J. Benefield	0.3	Attended ASI update call with L. Davis Jones and T. Cairns (PSZJ).
Task Code Total Hours		***0.3***	
08. Interaction/ Meetings with Creditors/ Counsel			
10/1/2026	C. McAvinn	0.5	Discussed case status with J. Adams (KDW) and L. Davis Jones (PSZJ).
Task Code Total Hours		***0.5***	
10. Recovery/ SubCon/ Lien Analysis			
10/1/2026	J. Benefield	2.3	Prepared recovery summary for call with the UCC.
10/1/2026	J. Benefield	2.0	Updated recovery analysis for week ending 9/26.
10/1/2026	C. McAvinn	1.6	Updated recovery analysis and claims reconciliation summary.
10/6/2026	J. Benefield	0.8	Updated recovery analysis for week ending 10/3.

Date	Professional	Hours	Description
10. Recovery/ SubCon/ Lien Analysis			
10/7/2026	J. Benefield	2.5	Prepared recovery summary after receiving CIT funds.
10/13/2026	J. Benefield	1.5	Updated recovery analysis through week ending 10/10.
10/19/2026	J. Benefield	1.7	Updated recovery analysis through week ending 10/17.
10/26/2026	J. Benefield	1.7	Updated recovery summary for week ending 10/24.
Task Code Total Hours		***14.1***	
11. Claim Analysis/ Accounting			
10/1/2026	A. Varholak	2.9	Reviewed basis for objection sentences of customer deposit claims.
10/1/2026	F. Hackett	2.1	Updated claim objection bases and dispute categories.
10/1/2026	F. Hackett	1.9	Reviewed objection bases for satisfied customer deposit claims.
10/1/2026	A. Varholak	1.6	Analyzed customer deposit claims with invoice numbers included in the March notice of satisfaction of claims.
10/1/2026	F. Hackett	1.5	Reconciled customer deposit claims with corrected order dates.
10/1/2026	A. Varholak	1.5	Reviewed customer deposit claims with multiple invoices.
10/1/2026	F. Hackett	1.4	Reviewed customer deposit dispute groups and duplicate claims.
10/1/2026	F. Hackett	1.3	Reviewed updated customer deposit reconciliation summaries.
10/1/2026	J. Benefield	1.2	Prepared next steps for priority claim reconciliation.
10/1/2026	A. Varholak	0.9	Continued to review basis for objection sentences of customer deposit claims.
10/2/2026	A. Varholak	2.9	Continued to reconcile customer deposit claims with duplicate invoice numbers included in the March notice of satisfaction of claims.
10/2/2026	F. Hackett	2.9	Prepared post-petition customer deposit objection exhibits.
10/2/2026	A. Varholak	2.9	Reconciled customer deposit claims with duplicate invoice numbers included in the March notice of satisfaction of claims.
10/2/2026	A. Varholak	2.2	Analyzed customer deposit claims with invoice numbers included in the March notice of satisfaction of claims.
10/2/2026	F. Hackett	2.1	Reviewed claims reconciliation from the March notice of satisfaction.
10/2/2026	J. Benefield	1.5	Researched satisfied customer deposit claims for reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/2/2026	J. Benefield	1.3	Reviewed employee claims data from J. McArthur (ASI).
10/2/2026	F. Hackett	1.3	Revised administrative priority customer deposit objection exhibits.
10/2/2026	F. Hackett	1.2	Revised customer deposit claims reconciliation.
10/2/2026	J. Benefield	1.0	Prepared detailed commentary on customer deposit claims reconciliation.
10/2/2026	J. Benefield	1.0	Reviewed draft exhibits for post-petition customer deposit claims.
10/2/2026	J. Benefield	0.8	Prepared next steps for customer deposit claims reconciliation.
10/2/2026	A. Varholak	0.7	Continued to reconcile customer deposit claims with duplicate invoice numbers included in the March notice of satisfaction of claims.
10/2/2026	F. Hackett	0.5	Reconciled claims incorrectly classified as satisfied.
10/5/2026	A. Varholak	2.9	Reconciled customer deposit claims with duplicate invoice numbers included in the March notice of satisfaction of claims.
10/5/2026	A. Varholak	2.9	Updated basis for objection sentences of customer deposit claims to include the delivery date of goods.
10/5/2026	F. Hackett	2.0	Updated post-petition customer deposit objection exhibits.
10/5/2026	A. Varholak	1.8	Continued to reconcile customer deposit claims with duplicate invoice numbers included in the March notice of satisfaction of claims.
10/5/2026	F. Hackett	1.8	Updated objection exhibits with delivery dates.
10/5/2026	M. P. Canale	1.6	Analyzed financial implications of the proposed contested claim stipulation.
10/5/2026	A. Varholak	1.5	Continued to update basis for objection sentences of customer deposit claims to include the delivery date of goods.
10/5/2026	J. Benefield	1.5	Prepared a variance report for the October claims register compared to July.
10/5/2026	F. Hackett	1.5	Updated customer deposit claim order dates.
10/5/2026	M. P. Canale	1.4	Prepared financial issue notes for the payment processor claim dispute.
10/5/2026	J. Benefield	1.4	Prepared next steps for customer deposit claims reconciliation.
10/5/2026	F. Hackett	1.4	Revised claim objection bases with delivery dates.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/5/2026	J. Benefield	1.2	Reviewed priority claims that J. McArthur (ASI) provided commentary on.
10/5/2026	F. Hackett	1.0	Consolidated customer deposit objection bases and dispute groups.
10/5/2026	M. P. Canale	1.0	Reviewed the proposed stipulation from G. Greenwood (PSZJ) governing the payment processor's contested administrative claim.
10/5/2026	J. Benefield	0.9	Reconciled an administrative claim based on a settlement offer.
10/5/2026	C. McAvinn	0.8	Reviewed claims reconciliation.
10/5/2026	F. Hackett	0.8	Updated customer deposit chargeback variance analysis.
10/5/2026	J. Benefield	0.7	Reviewed settlement proposal from a landlord regarding an administrative claim.
10/5/2026	M. P. Canale	0.5	Reviewed the proposed order from G. Greenwood (PSZJ) on the payment processor's contested claim stipulation.
10/5/2026	M. P. Canale	0.4	Corresponded with G. Greenwood (PSZJ) regarding payment processor claim exposure by transaction date.
10/5/2026	C. McAvinn	0.3	Corresponded with T. Cairns (PSZJ) re: 503(b)(9) claim.
10/5/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding administrative claim settlement.
10/5/2026	M. P. Canale	0.3	Reviewed the creditor claim objection response deadline extension with T. Cairns (PSZJ).
10/6/2026	A. Varholak	2.9	Reconciled customer deposit claims filed between July and October 2026.
10/6/2026	A. Varholak	2.7	Reviewed customer deposit claims filed between July and October 2026.
10/6/2026	F. Hackett	2.3	Reconciled new customer deposit claims.
10/6/2026	A. Varholak	2.1	Reviewed reconciliation of new customer deposit claims filed between July and October 2026.
10/6/2026	F. Hackett	1.8	Updated customer deposit dispute and objection summaries.
10/6/2026	F. Hackett	1.8	Updated post-petition customer deposit objection exhibits.
10/6/2026	M. P. Canale	1.5	Analyzed customer receipt coverage by store for the contested processor claim.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/6/2026	J. Benefield	1.5	Reviewed post-petition customer claims objection exhibits.
10/6/2026	M. P. Canale	1.3	Compared customer receipt dates with the periods relevant to the claim dispute.
10/6/2026	F. Hackett	1.3	Reviewed Company order dates and reconciled claims.
10/6/2026	M. P. Canale	1.2	Prepared receipt evidence analysis notes for G. Greenwood (PSZJ).
10/6/2026	A. Varholak	1.0	Continued to reconcile customer deposit claims filed between July and October 2026.
10/6/2026	J. Benefield	1.0	Prepared reconciliation for administrative claims.
10/6/2026	J. Benefield	1.0	Prepared reconciliation of priority claims.
10/6/2026	C. McAvinn	0.9	Reviewed landlord and 503(b)(9) claims.
10/6/2026	J. Benefield	0.8	Provided detailed commentary for priority claim reconciliation.
10/6/2026	F. Hackett	0.8	Reviewed customer deposit dispute groups and objection bases.
10/6/2026	M. P. Canale	0.7	Reviewed customer receipt samples from K. Johnson (ASI) for final sale disclosures supporting the contested processor claim.
10/6/2026	A. Varholak	0.7	Updated basis for objection sentences of customer deposit claims to include the delivery date of goods.
10/6/2026	J. Benefield	0.5	Called T. Cairns (PSZJ) regarding administrative claims.
10/6/2026	M. P. Canale	0.4	Corresponded with K. Johnson (ASI) regarding customer receipt evidence for the payment processor claim dispute.
10/6/2026	C. McAvinn	0.4	Discussed landlord claims with T. Cairns (PSZJ).
10/6/2026	J. Benefield	0.3	Corresponded with P. Jones (ASI) regarding leased furniture claims.
10/7/2026	A. Varholak	2.9	Reviewed customer deposit claims with lost credit card chargeback disputes.
10/7/2026	A. Varholak	2.6	Continued to review customer deposit claims with lost credit card chargeback disputes.
10/7/2026	F. Hackett	2.3	Reconciled outstanding customer deposit claims.
10/7/2026	A. Varholak	2.1	Reviewed customer deposit claims with credit card chargeback disputes that were won by the Company.
10/7/2026	J. Benefield	1.7	Reviewed customer deposit claims reconciliation.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/7/2026	A. Varholak	1.2	Reviewed basis for objection sentences of customer deposit claims that include the delivery date of goods.
10/7/2026	F. Hackett	1.1	Reconciled claims with updated invoices and order dates.
10/7/2026	J. Benefield	1.0	Reviewed other priority claims reconciliation.
10/7/2026	F. Hackett	0.9	Reconciled claims with updated invoices and order dates.
10/7/2026	F. Hackett	0.9	Simplified formatting and formulas in customer deposit reconciliation.
10/7/2026	F. Hackett	0.9	Updated post-petition customer deposit objection exhibits.
10/7/2026	F. Hackett	0.7	Reviewed Company invoice data for customer deposit claims.
10/7/2026	F. Hackett	0.7	Reviewed Company order data for customer deposit claims.
10/7/2026	F. Hackett	0.4	Reviewed customer deposit claims reconciliation.
10/7/2026	F. Hackett	0.3	Reconciled a lease claim.
10/8/2026	A. Varholak	2.9	Reviewed all basis for objection sentences of customer deposit claims.
10/8/2026	F. Hackett	2.1	Edited customer deposit objection bases.
10/8/2026	F. Hackett	2.1	Revised objection bases for satisfied claims.
10/8/2026	A. Varholak	2.0	Continued to review all basis for objection sentences of customer deposit claims.
10/8/2026	J. Benefield	1.8	Prepared administrative claim dispute analyses.
10/8/2026	F. Hackett	1.7	Updated post-petition customer deposit objection exhibits.
10/8/2026	J. Benefield	1.6	Reviewed 503(b)(9) for vendor preference analysis.
10/8/2026	A. Varholak	1.5	Reviewed prepetition customer deposit claims exceeding the priority cap.
10/8/2026	F. Hackett	1.4	Reviewed Court dockets for claims information.
10/8/2026	C. McAvinn	1.2	Reviewed admin claims reconciliations.
10/8/2026	F. Hackett	1.0	Condensed similar basis of objection groups.
10/8/2026	J. Benefield	0.8	Reviewed the basis of objections for customer deposit claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/8/2026	A. Varholak	0.6	Reviewed customer deposit claims with duplicate invoice numbers to confirm proper reconciliation.
10/8/2026	J. Benefield	0.5	Corresponded with J. McArthur (ASI) regarding employee-related claims.
10/8/2026	J. Benefield	0.5	Corresponded with T. Cairns (PSZJ) regarding administrative claims.
10/8/2026	C. McAvinn	0.3	Corresponded with T. Cairns (PSZJ) re: claims reconciliations.
10/9/2026	A. Varholak	2.8	Reviewed customer deposit claims with partial amounts found in Company data.
10/9/2026	F. Hackett	2.8	Revised objection bases for reclassified customer deposit claims.
10/9/2026	F. Hackett	2.3	Continued to revise objection bases for no-liability customer deposit claims.
10/9/2026	F. Hackett	2.1	Revised objection bases for no-liability customer deposit claims.
10/9/2026	J. Benefield	1.5	Prepared administrative claims reconciliations.
10/9/2026	A. Varholak	1.5	Reviewed customer deposit claims with invoice numbers included in the March notice of satisfaction of claims.
10/9/2026	J. Benefield	1.3	Reviewed customer deposit claims reconciliation.
10/9/2026	A. Varholak	1.3	Reviewed customer deposit claims with lost credit card chargeback disputes.
10/9/2026	A. Varholak	1.3	Reviewed reconciliation of customer deposit claims with multiple invoices filed.
10/9/2026	F. Hackett	0.9	Updated post-petition customer deposit objection exhibits.
10/9/2026	J. Benefield	0.7	Prepared 503(b)(9) vendor claim summary for internal review.
10/9/2026	J. Benefield	0.6	Drafted correspondence to J. Rubin (SPG) regarding reconciliation summaries.
10/9/2026	C. McAvinn	0.5	Participated in a call with representatives of an admin claimant.
10/9/2026	A. Varholak	0.5	Reviewed customer deposit claims with duplicate invoice numbers to confirm proper reconciliation.
10/9/2026	J. Benefield	0.3	Attended a call with 503(b)(9) vendor counsel regarding claim settlement.
10/9/2026	C. McAvinn	0.3	Corresponded with T. Cairns (PSZJ) re: landlord claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/9/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding administrative claims.
10/11/2026	J. Benefield	2.0	Prepared detailed commentary on customer deposit claims reconciliation.
10/12/2026	F. Hackett	2.5	Reconciled employee priority claims using Company data.
10/12/2026	A. Varholak	2.3	Reviewed basis for objection sentences of customer deposit claims.
10/12/2026	F. Hackett	2.3	Revised customer deposit claims reconciliation.
10/12/2026	A. Varholak	2.0	Reviewed tax-related priority claims for supporting detail in order to reconcile them.
10/12/2026	J. Benefield	1.7	Prepared customer deposit reconciliation summary by objection category and order date.
10/12/2026	F. Hackett	1.5	Reconciled employee priority claims.
10/12/2026	A. Varholak	1.5	Reconciled employee-related priority claims.
10/12/2026	F. Hackett	1.4	Reconciled priority tax claims.
10/12/2026	A. Varholak	1.3	Reviewed records necessary for reconciliation of employee-related priority claims.
10/12/2026	A. Varholak	1.2	Reviewed employee-related priority claims for supporting detail in order to reconcile them.
10/12/2026	J. Benefield	1.0	Prepared next steps for priority claim reconciliation.
10/12/2026	J. Benefield	0.9	Reviewed employee claims data from J. McArthur (ASI).
10/12/2026	C. McAvinn	0.8	Evaluated customer deposit claims reconciliation.
10/12/2026	J. Benefield	0.8	Reviewed supporting documentation for an administrative claim.
10/12/2026	F. Hackett	0.7	Researched tax, third-party service and employee claim priorities.
10/12/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) regarding administrative claim reconciliation.
10/12/2026	C. McAvinn	0.4	Reviewed an employee claim.
10/13/2026	J. Benefield	2.9	Reviewed administrative claim objection disputes.
10/13/2026	A. Varholak	2.9	Reviewed order dates of customer deposit claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/13/2026	A. Varholak	2.9	Updated basis for objection sentences of employee-related priority claims.
10/13/2026	F. Hackett	2.1	Corrected claim sales dates.
10/13/2026	F. Hackett	1.9	Reconciled order dates for claims.
10/13/2026	F. Hackett	1.5	Continued to reconcile priority tax claims.
10/13/2026	F. Hackett	1.5	Reconciled priority tax claims.
10/13/2026	J. Benefield	1.0	Continued to review administrative claim objection disputes.
10/13/2026	A. Varholak	1.0	Continued to review order dates of customer deposit claims.
10/13/2026	A. Varholak	0.9	Continued to update basis for objection sentences of employee-related priority claims.
10/13/2026	F. Hackett	0.9	Corrected customer deposit claim dates.
10/13/2026	C. McAvinn	0.9	Evaluated landlord claim objection issues.
10/13/2026	A. Varholak	0.7	Reviewed tax-related priority claims for supporting detail in order to reconcile them.
10/13/2026	J. Benefield	0.5	Attended call with T. Cairns (PSZJ) regarding administrative claims.
10/13/2026	C. McAvinn	0.5	Reviewed employee claim hearing correspondence.
10/13/2026	F. Hackett	0.5	Revised claim date correction plan.
10/13/2026	J. Benefield	0.4	Corresponded with K. Johnson, P. Jones, and J. McArthur (ASI) regarding administrative claims.
10/14/2026	A. Varholak	2.9	Continued to review order dates of customer deposit claims.
10/14/2026	A. Varholak	2.9	Reviewed order dates of customer deposit claims.
10/14/2026	F. Hackett	2.8	Reconciled claims with corrected order dates.
10/14/2026	F. Hackett	2.4	Continued to draft employee priority claim objection bases.
10/14/2026	F. Hackett	2.0	Drafted employee priority claim objection bases.
10/14/2026	F. Hackett	1.7	Assigned objection bases to claims with corrected dates.
10/14/2026	J. Benefield	1.5	Prepared summary of ongoing negotiations for administrative claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/14/2026	J. Benefield	1.5	Reviewed a marketing vendor administrative claim.
10/14/2026	C. McAvinn	1.4	Analyzed customer deposit claim classifications.
10/14/2026	A. Varholak	1.4	Reviewed basis for objection sentences of employee-related priority claims.
10/14/2026	A. Varholak	1.4	Reviewed customer deposit claims with duplicate invoice numbers.
10/14/2026	A. Varholak	0.4	Continued to review order dates of customer deposit claims.
10/14/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding an administrative claim.
10/15/2026	A. Varholak	2.9	Continued to review customer deposit claims with different claim amounts filed by the same Claimant.
10/15/2026	A. Varholak	2.9	Reviewed customer deposit claims with different claim amounts filed by the same Claimant.
10/15/2026	F. Hackett	2.2	Reconciled customer deposit claims with updated invoice data.
10/15/2026	F. Hackett	2.1	Reviewed customer deposit claim invoices and dates.
10/15/2026	J. Benefield	2.0	Prepared a summary for a marketing vendor administrative claim.
10/15/2026	F. Hackett	1.9	Continued to review customer deposit claim invoices and dates.
10/15/2026	A. Varholak	1.7	Continued to review customer deposit claims with different claim amounts filed by the same Claimant.
10/15/2026	J. Benefield	1.5	Reviewed correspondence with a vendor for administrative claim support.
10/15/2026	C. McAvinn	1.3	Examined landlord claim reconciliation adjustments.
10/15/2026	F. Hackett	1.1	Updated post-petition customer deposit objection exhibits.
10/15/2026	J. Benefield	1.0	Attended call with T. Cairns (PSZJ) regarding administrative claims.
10/15/2026	F. Hackett	0.8	Reconciled employee priority claims using Company data.
10/15/2026	J. Benefield	0.7	Attended a call with P. Jones (ASI) regarding a marketing vendor administrative claim.
10/15/2026	A. Varholak	0.7	Reconciled several customer deposit claims with additional invoice numbers found in Company data.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/15/2026	J. Benefield	0.6	Researched payments to the landlord in relation to an administrative claim.
10/15/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) regarding a landlord administrative claim.
10/16/2026	F. Hackett	2.9	Reconciled customer deposit claims with updated invoice data.
10/16/2026	A. Varholak	2.9	Reviewed all basis for objection sentences of customer deposit claims.
10/16/2026	J. Benefield	2.0	Provided commentary for customer deposit claims reconciliation.
10/16/2026	A. Varholak	1.2	Reviewed customer deposit claims with different claim amounts filed by the same Claimant.
10/16/2026	A. Varholak	0.8	Continued to review all basis for objection sentences of customer deposit claims.
10/16/2026	A. Varholak	0.8	Reviewed customer deposit claims with lost credit card chargeback disputes.
10/16/2026	C. McAvinn	0.7	Examined vendor claim objection responses.
10/18/2026	J. Benefield	1.5	Provided commentary for customer deposit claims reconciliation.
10/18/2026	J. Benefield	1.5	Reviewed customer deposit claims reconciliation.
10/18/2026	J. Benefield	0.7	Reviewed other priority claims reconciliation.
10/19/2026	A. Varholak	2.9	Analyzed tax-related priority claims for missing information necessary for reconciliation.
10/19/2026	A. Varholak	2.9	Reviewed all basis for objection sentences of customer deposit claims.
10/19/2026	F. Hackett	2.8	Reconciled tax priority claims.
10/19/2026	F. Hackett	1.5	Reconciled employee priority claims.
10/19/2026	F. Hackett	1.4	Continued to reconcile tax priority claims.
10/19/2026	A. Varholak	1.3	Continued to analyze tax-related priority claims for missing information necessary for reconciliation.
10/19/2026	J. Benefield	1.3	Reviewed a landlord administrative claim.
10/19/2026	F. Hackett	1.3	Revised priority claims reconciliation.
10/19/2026	F. Hackett	0.9	Drafted Company data/information request emails.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/19/2026	F. Hackett	0.9	Updated customer deposit post-petition objection exhibits.
10/19/2026	C. McAvinn	0.8	Evaluated vendor claim settlement proposals.
10/19/2026	A. Varholak	0.8	Reviewed customer deposit claims with invoice numbers included in the March notice of satisfaction of claims.
10/19/2026	C. McAvinn	0.5	Examined landlord tax claims.
10/19/2026	J. Benefield	0.4	Corresponded with K. Johnson, P. Jones, and J. McArthur (ASI) regarding a landlord administrative claim.
10/19/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) regarding a landlord administrative claim.
10/19/2026	A. Varholak	0.1	Continued to review all basis for objection sentences of customer deposit claims.
10/20/2026	A. Varholak	2.9	Researched applicable tax laws to reconcile tax-related priority claims.
10/20/2026	A. Varholak	2.9	Reviewed tax-related priority claims for supporting detail in order to reconcile them.
10/20/2026	F. Hackett	2.7	Populated priority claim objection exhibits.
10/20/2026	F. Hackett	2.0	Prepared priority claim objection exhibits.
10/20/2026	F. Hackett	2.0	Reconciled third-party service claims.
10/20/2026	A. Varholak	1.5	Continued to research applicable tax laws to reconcile tax-related priority claims.
10/20/2026	F. Hackett	1.1	Compiled employee priority claims with incomplete information.
10/20/2026	J. Benefield	1.0	Reviewed priority claims for taxes.
10/20/2026	J. Benefield	1.0	Reviewed the administrative claims tracker from T. Cairns (PSZJ).
10/20/2026	J. Benefield	0.9	Prepared landlord administrative claim reconciliations.
10/20/2026	A. Varholak	0.7	Continued to review tax-related priority claims for supporting detail in order to reconcile them.
10/20/2026	F. Hackett	0.7	Drafted third-party service claim objection bases.
10/20/2026	A. Varholak	0.6	Reconciled several customer deposit claims with additional invoice numbers found in Company data.
10/20/2026	J. Benefield	0.4	Corresponded with P. Jones and J. McArthur (ASI) regarding tax claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/20/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) regarding a landlord administrative claim.
10/20/2026	J. Benefield	0.3	Corresponded with K. Johnson (ASI) regarding a landlord administrative claim.
10/20/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding a 503(b)(9) claim.
10/20/2026	C. McAvinn	0.3	Reviewed a personal property tax claim.
10/20/2026	F. Hackett	0.3	Reviewed progress on the priority claim reconciliation process.
10/21/2026	F. Hackett	2.9	Prepared customer deposit objection exhibits: prepetition and undated.
10/21/2026	A. Varholak	2.9	Reviewed all basis for objection sentences of customer deposit claims.
10/21/2026	A. Varholak	2.9	Updated potential grounds for reconciliation of tax-related priority claims.
10/21/2026	F. Hackett	2.6	Reconciled priority tax claims.
10/21/2026	J. Benefield	2.5	Reviewed tax-related priority claims.
10/21/2026	A. Varholak	2.2	Researched applicable tax laws to reconcile tax-related priority claims.
10/21/2026	F. Hackett	1.9	Revised post-petition customer deposit objection exhibits.
10/21/2026	A. Varholak	1.1	Continued to update potential grounds for reconciliation of tax-related priority claims.
10/21/2026	J. Benefield	0.6	Attended call with T. Cairns (PSZJ) regarding administrative claims.
10/21/2026	C. McAvinn	0.6	Evaluated landlord claim proposals.
10/21/2026	F. Hackett	0.6	Updated customer deposit claims summaries.
10/21/2026	J. Benefield	0.5	Attended call with P. Jones (ASI) regarding priority claims.
10/21/2026	F. Hackett	0.3	Removed misclassified employee and tax claims from customer deposit reconciliation.
10/21/2026	A. Varholak	0.1	Continued to review all basis for objection sentences of customer deposit claims.
10/22/2026	F. Hackett	2.9	Reconciled priority tax claims.
10/22/2026	A. Varholak	2.6	Researched applicable tax laws to reconcile tax-related priority claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/22/2026	J. Benefield	2.5	Reviewed tax-related priority claims.
10/22/2026	F. Hackett	2.2	Continued to reconcile priority tax claims.
10/22/2026	A. Varholak	2.1	Analyzed store locations and assignment dates for support in the tax-related priority claim reconciliation process.
10/22/2026	F. Hackett	1.9	Continued to review prepetition objection exhibits for duplicative claims.
10/22/2026	A. Varholak	1.9	Reviewed exhibits supporting objections to customer deposit claims.
10/22/2026	J. Benefield	1.5	Prepared a summary for tax-related priority claims.
10/22/2026	F. Hackett	1.1	Reviewed post-petition objection exhibits for duplicative claims.
10/22/2026	A. Varholak	0.9	Reviewed tax-related priority claims for supporting detail in order to reconcile them.
10/22/2026	J. Benefield	0.5	Corresponded with P. Jones (ASI) regarding tax claims.
10/23/2026	A. Varholak	2.9	Reviewed exhibits supporting objections to customer deposit claims.
10/23/2026	F. Hackett	1.5	Reconciled employee priority claims.
10/23/2026	A. Varholak	1.3	Reviewed customer deposit claims with lost credit card chargeback disputes.
10/23/2026	J. Benefield	1.2	Prepared a summary of the remaining unreconciled employee priority claims.
10/23/2026	F. Hackett	1.1	Analyzed chargeback variances.
10/23/2026	A. Varholak	1.1	Continued to review exhibits supporting objections to customer deposit claims.
10/23/2026	J. Benefield	1.0	Reviewed tax claim notes from P. Jones (ASI).
10/23/2026	C. McAvinn	0.7	Evaluated utility claim reconciliation findings.
10/23/2026	F. Hackett	0.5	Drafted Company data/information request emails.
10/23/2026	J. Benefield	0.4	Corresponded with J. Gossett (ASI) regarding an employee claim.
10/23/2026	J. Benefield	0.4	Corresponded with J. McArthur (ASI) regarding a landlord claim.
10/23/2026	C. McAvinn	0.4	Examined payment processor discovery requests.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/23/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding employee claims.
10/23/2026	J. Benefield	0.3	Corresponded with P. Jones (ASI) regarding tax claims.
10/26/2026	F. Hackett	2.9	Created a customer deposit filing category summary.
10/26/2026	A. Varholak	2.9	Reviewed reconciled employee-related priority claims.
10/26/2026	A. Varholak	2.0	Continued to review reconciled employee-related priority claims.
10/26/2026	A. Varholak	1.6	Reviewed basis for objection sentences of employee-related priority claims.
10/26/2026	F. Hackett	1.5	Created the other priority claims objection basis summary.
10/26/2026	F. Hackett	1.1	Assigned customer deposit filing categories and order.
10/26/2026	J. Benefield	1.1	Reviewed 503(b)(9) for vendor preference analysis.
10/26/2026	F. Hackett	1.1	Updated the other priority claims dispute category summary.
10/26/2026	F. Hackett	0.9	Reviewed other priority claims reconciliation.
10/26/2026	F. Hackett	0.9	Updated other priority claims objection exhibits.
10/26/2026	J. Benefield	0.7	Prepared next steps for priority claim reconciliation.
10/26/2026	A. Varholak	0.7	Reviewed customer deposit claims classified as substantive and non-substantive.
10/26/2026	J. Benefield	0.4	Reviewed the reconciliation for an employee claim.
10/26/2026	M. P. Canale	0.3	Reviewed the settlement status update from G. Greenwood (PSZJ) for the contested payment processor claim.
10/27/2026	A. Varholak	2.9	Created batches of post-petition non-substantive customer deposit claim objection exhibits.
10/27/2026	F. Hackett	2.8	Reconciled priority tax claims.
10/27/2026	A. Varholak	2.7	Created batches of prepetition non-substantive customer deposit claim objection exhibits.
10/27/2026	F. Hackett	2.5	Compiled prepetition substantive objection exhibits.
10/27/2026	A. Varholak	2.5	Reconciled tax-related priority claims with provided Company data.
10/27/2026	J. Benefield	2.1	Reconciled tax claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/27/2026	F. Hackett	2.0	Continued to compile prepetition substantive objection exhibits.
10/27/2026	J. Benefield	1.5	Reviewed tax claim notes from P. Jones (ASI).
10/27/2026	F. Hackett	1.0	Compiled post-petition substantive objection exhibits.
10/27/2026	J. Benefield	1.0	Reviewed data from a trade vendor to reconcile the claim.
10/27/2026	J. Benefield	0.5	Attended a call with P. Jones (ASI) regarding tax claims.
10/27/2026	C. McAvinn	0.5	Evaluated an administrative claim settlement update.
10/27/2026	F. Hackett	0.4	Created a customer deposit estimated filing time tracker.
10/27/2026	M. P. Canale	0.3	Reviewed the discovery portal access update from G. Greenwood (PSZJ) for the payment processor's claim dispute.
10/28/2026	A. Varholak	2.9	Reviewed batches of prepetition non-substantive customer deposit claim objection exhibits.
10/28/2026	F. Hackett	2.8	Drafted priority tax claim objection bases.
10/28/2026	A. Varholak	2.5	Prepared basis for objection sentences of tax-related priority claims.
10/28/2026	F. Hackett	2.5	Reconciled governmental claims.
10/28/2026	J. Benefield	2.5	Reviewed the tax priority claims reconciliation.
10/28/2026	F. Hackett	1.8	Revised priority tax claim objection bases.
10/28/2026	M. P. Canale	1.5	Analyzed utility claim responsibility using occupancy period allocations.
10/28/2026	M. P. Canale	1.2	Prepared utility claim explanation notes for K. Dine (PSZJ).
10/28/2026	F. Hackett	1.2	Reviewed substantive objection exhibits.
10/28/2026	C. McAvinn	0.9	Analyzed property charge allocation findings.
10/28/2026	A. Varholak	0.8	Reviewed batches of post-petition non-substantive customer deposit claim objection exhibits.
10/28/2026	A. Varholak	0.6	Continued to review batches of prepetition non-substantive customer deposit claim objection exhibits.
10/28/2026	A. Varholak	0.6	Reviewed reconciled tax-related priority claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/28/2026	M. P. Canale	0.5	Corresponded with K. Dine (PSZJ) regarding utility claim allocations among the Debtor, assignees, and landlords.
10/28/2026	J. Benefield	0.4	Corresponded with P. Jones (ASI) regarding tax claims.
10/28/2026	M. P. Canale	0.4	Reviewed the revised utility claim summary with landlord responsibility notes.
10/29/2026	A. Varholak	2.9	Reviewed reconciled employee-related priority claims.
10/29/2026	F. Hackett	2.1	Compiled outstanding information requests for other priority claims.
10/29/2026	F. Hackett	2.0	Revised the other priority claims reconciliation file.
10/29/2026	A. Varholak	1.7	Reviewed filed employee-related priority claims for additional supporting detail to reconcile them.
10/29/2026	J. Benefield	1.5	Reviewed employee claims data from J. McArthur (ASI).
10/29/2026	J. Benefield	1.5	Reviewed outstanding administrative claim negotiations.
10/29/2026	A. Varholak	1.2	Continued to review reconciled employee-related priority claims.
10/29/2026	F. Hackett	1.1	Consolidated priority tax claim objection bases.
10/29/2026	A. Varholak	1.1	Reviewed basis for objection sentences of reconciled tax-related priority claims.
10/29/2026	J. Benefield	1.0	Attended call with T. Cairns (PSZJ) regarding administrative claims.
10/29/2026	A. Varholak	0.9	Reviewed basis for objection sentences of reconciled employee-related priority claims.
10/29/2026	J. Benefield	0.8	Reviewed correspondence from T. Cairns (PSZJ) regarding admin claims.
10/29/2026	J. Benefield	0.6	Corresponded with J. McArthur and P. Jones (ASI) regarding outstanding priority claim questions.
10/29/2026	J. Benefield	0.5	Corresponded with P. Jones, K. Johnson, and J. McArthur (ASI) regarding a 503(b)(9) vendor.
10/29/2026	J. Benefield	0.5	Reviewed 503(b)(9) for vendor preference analysis.
10/30/2026	A. Varholak	2.9	Reviewed basis for objection sentences of reconciled employee- and tax-related priority claims.
10/30/2026	A. Varholak	2.8	Continued to review basis for objection sentences of reconciled employee- and tax-related priority claims.

Date	Professional	Hours	Description
11. Claim Analysis/ Accounting			
10/30/2026	J. Benefield	1.5	Reviewed documents regarding a 503(b)(9) vendor.
10/30/2026	F. Hackett	1.3	Reviewed the basis for objections to other priority claims.
10/30/2026	F. Hackett	1.0	Reconciled outstanding employee priority claims.
10/30/2026	F. Hackett	0.9	Prepared other priority claims substantive objection exhibits.
10/30/2026	F. Hackett	0.8	Prepared other priority claims non-substantive objection exhibits.
10/30/2026	J. Benefield	0.6	Attended a call with P. Jones (ASI) regarding priority claims.
10/30/2026	J. Benefield	0.4	Corresponded with K. Johnson (ASI) regarding 503(b)(9) vendor emails.
Task Code Total Hours		***461.8***	
14. Executory Contracts/ Leases			
10/7/2026	J. Benefield	1.2	Prepared a list of remaining contracts that have not been rejected.
10/8/2026	C. McAvinn	0.4	Reviewed the contract rejection plan.
10/14/2026	J. Benefield	0.6	Prepared a contract rejection list for October.
10/19/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding contract rejections.
10/20/2026	J. Benefield	0.4	Updated the contract rejection schedule for October.
10/20/2026	J. Benefield	0.3	Corresponded with K. Johnson, P. Jones, and J. McArthur (ASI) regarding contract rejections.
10/26/2026	M. P. Canale	1.2	Reviewed the revised tenth rejection notice from T. Cairns (PSZJ) with supporting lease schedules.
10/26/2026	M. P. Canale	1.0	Analyzed lease rejection schedules for estate payment responsibility implications.
10/26/2026	C. McAvinn	0.8	Reviewed the revised contract rejection draft.
10/26/2026	J. Benefield	0.3	Corresponded with T. Cairns (PSZJ) regarding contract rejections.
10/27/2026	J. Benefield	0.4	Corresponded with T. Cairns (PSZJ) regarding contract rejections.
10/28/2026	J. Benefield	0.4	Updated the contract tracker for the rejection notice filed 10/27.
10/28/2026	J. Benefield	0.4	Updated the lease tracker for the rejection notice filed 10/27.
Task Code Total Hours		***7.7***	

Date	Professional	Hours	Description
18. Operating and Other Reports			
10/12/2026	J. Benefield	0.8	Prepared the September MOR workbook.
10/12/2026	J. Benefield	0.3	Corresponded with L. Davis Jones (PSZJ) regarding the September MOR.
10/12/2026	J. Benefield	0.3	Corresponded with P. Jones (ASI) regarding the September MOR.
10/13/2026	M. P. Canale	1.9	Analyzed September cash activity for monthly operating report classification.
10/13/2026	M. P. Canale	1.8	Prepared cash activity support for September monthly operating reporting.
10/13/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding the September MOR.
10/14/2026	J. Benefield	1.5	Prepared the September MOR.
10/15/2026	J. Benefield	0.6	Reviewed the September MOR.
10/19/2026	J. Benefield	2.0	Prepared the September MOR.
10/20/2026	J. Benefield	2.0	Prepared the September MOR.
10/20/2026	C. McAvinn	1.2	Analyzed September MOR variances from the prior month.
10/21/2026	J. Benefield	2.5	Prepared the September MOR.
10/21/2026	J. Benefield	1.5	Reviewed end of September AP versus end of August AP for the September MOR.
10/21/2026	M. P. Canale	1.0	Reviewed September monthly operating report expense classifications for post petition invoices versus administrative claims.
10/22/2026	C. McAvinn	1.4	Reviewed September monthly operating reports.
10/22/2026	J. Benefield	1.0	Reviewed September MORs.
10/22/2026	J. Benefield	0.3	Corresponded with L. Davis Jones and T. Cairns (PSZJ) regarding the September MOR.
Task Code Total Hours		***20.4***	
19. Cash Flow/Cash Management/ Liquidity			
10/1/2026	J. Benefield	0.6	Updated daily cash flow for 9/30 activity.
10/2/2026	J. Benefield	0.6	Updated daily cash flow for 10/1 activity.
10/5/2026	J. Benefield	0.8	Prepared cash flow summary for week ending 10/3.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management/ Liquidity			
10/5/2026	J. Benefield	0.5	Updated daily cash flow for 10/2 activity.
10/6/2026	J. Benefield	0.4	Reviewed the latest letter of credit analysis.
10/6/2026	J. Benefield	0.4	Updated daily cash flow for 10/5 activity.
10/7/2026	J. Benefield	0.5	Updated daily cash flow for 10/6 activity.
10/9/2026	J. Benefield	0.8	Updated daily cash flow for 10/7-10/8 activity.
10/12/2026	J. Benefield	0.9	Prepared cash flow summary for week ending 10/10.
10/12/2026	J. Benefield	0.6	Updated daily cash flow for 10/9 activity.
10/12/2026	J. Benefield	0.4	Corresponded with J. McArthur and P. Jones (ASI) regarding payment details.
10/13/2026	M. P. Canale	1.7	Reviewed cash reporting support for reconciliation follow-up items.
10/13/2026	J. Benefield	0.5	Updated daily cash flow for 10/12 activity.
10/13/2026	M. P. Canale	0.4	Reviewed the September bank statement received from J. McArthur (ASI).
10/14/2026	J. Benefield	0.5	Updated daily cash flow for 10/13 activity.
10/15/2026	J. Benefield	0.6	Updated daily cash flow for 10/14 activity.
10/19/2026	J. Benefield	1.0	Prepared cash flow summary for week ending 10/17.
10/19/2026	J. Benefield	0.7	Updated daily cash flow for 10/15-10/16 activity.
10/20/2026	J. Benefield	0.5	Updated daily cash flow for 10/19 activity.
10/21/2026	C. McAvinn	1.0	Analyzed postpetition expense classification changes.
10/22/2026	J. Benefield	0.6	Updated daily cash flow for 10/20-10/21 activity.
10/23/2026	J. Benefield	0.5	Updated daily cash flow for 10/22 activity.
10/26/2026	J. Benefield	0.7	Prepared cash flow summary for week ending 10/24.
10/26/2026	J. Benefield	0.6	Prepared a budget versus actuals summary for BRG through September.
10/26/2026	J. Benefield	0.4	Updated daily cash flow for 10/23 activity.
10/27/2026	J. Benefield	0.5	Updated daily cash flow for 10/26 activity.

Date	Professional	Hours	Description
19. Cash Flow/Cash Management/ Liquidity			
10/28/2026	J. Benefield	1.5	Reconciled the tariff refund for IEEPA-related amounts.
10/28/2026	J. Benefield	0.5	Updated daily cash flow for 10/27 activity.
10/29/2026	J. Benefield	0.7	Updated daily cash flow for 10/28 activity.
Task Code Total Hours		***19.4***	
32. Document Review			
10/2/2026	J. Benefield	0.8	Updated the legal documents tracker through 10/2.
10/7/2026	J. Benefield	0.9	Updated the legal tracker through 10/7.
10/12/2026	J. Benefield	0.5	Reviewed an agreement document.
10/23/2026	J. Benefield	0.7	Updated the legal documents tracker through 10/23.
Task Code Total Hours		***2.9***	
35. Employee Management/ Retention			
10/5/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding a former employee data request.
10/9/2026	J. Benefield	0.3	Corresponded with a former employee regarding a data request.
10/9/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding an employee data request.
Task Code Total Hours		***0.9***	
36. Operation Management			
10/5/2026	J. Benefield	1.0	Prepared a Worldpay chargeback summary by transaction date.
10/6/2026	J. Benefield	1.2	Reviewed sale receipts from the GOB period.
10/7/2026	J. Benefield	0.7	Prepared a disbursement listing for the week ending 10/10.
10/7/2026	C. McAvinn	0.5	Discussed chargebacks with G. Greenwood and D. Bertenthal (PSZJ).
10/7/2026	C. McAvinn	0.4	Reviewed the updated chargeback analysis.
10/8/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding disbursements for the week ending 10/10.
10/9/2026	J. Benefield	1.2	Updated the store per diem reconciliation for internal comments.

Date	Professional	Hours	Description
36. Operation Management			
10/12/2026	M. P. Canale	1.7	Analyzed September affiliated company payment detail for expense period classification.
10/12/2026	M. P. Canale	1.6	Prepared payment classification workpapers using the invoice cutoff guidance.
10/12/2026	M. P. Canale	0.6	Reviewed September affiliated company payment detail supplied by P. Jones (ASI).
10/12/2026	M. P. Canale	0.4	Reviewed prepetition invoice cutoff guidance for payment classification.
10/14/2026	J. Benefield	0.4	Prepared a disbursement listing for the week ending 10/17.
10/15/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding disbursements for the week ending 10/17.
10/16/2026	C. McAvinn	0.6	Examined chargeback reporting from ASI.
10/20/2026	J. Benefield	1.7	Updated the store per diem reconciliation for internal comments.
10/22/2026	J. Benefield	0.7	Prepared a disbursement listing for the week ending 10/24.
10/22/2026	M. P. Canale	0.6	Reviewed the week ending 10/24 disbursement schedule for proposed estate payments.
10/22/2026	J. Benefield	0.3	Corresponded with J. McArthur (ASI) regarding disbursements for the week ending 10/24.
10/26/2026	J. Benefield	1.4	Updated the credit card chargeback vendor summary with new data.
10/28/2026	J. Benefield	0.7	Prepared a disbursement listing for the week ending 10/31.
10/29/2026	C. McAvinn	0.6	Reviewed the weekly chargeback reporting update.
10/29/2026	J. Benefield	0.4	Corresponded with J. McArthur (ASI) regarding disbursements for the week ending 10/31.
Task Code Total Hours		***17.3***	
37. Vendor Management			
10/1/2026	J. Benefield	1.0	Updated the professional fee escrow roll forward for the week ending 9/26.
10/1/2026	J. Benefield	0.9	Updated the outstanding professional fee tracker by professional.
10/2/2026	J. Benefield	1.0	Updated the vendor mail tracker through 10/2.

Date	Professional	Hours	Description
37. Vendor Management			
10/6/2026	J. Benefield	0.7	Updated the professional fee escrow roll forward for the week ending 10/3.
10/9/2026	J. Benefield	0.7	Reviewed the vendor open AR summary.
10/13/2026	J. Benefield	1.5	Updated the professional fee tracker with escrow account activity.
10/14/2026	J. Benefield	0.4	Attended a call with P. Jones (ASI) regarding a marketing vendor.
10/14/2026	C. McAvinn	0.4	Evaluated proposed vendor settlement terms.
10/15/2026	J. Benefield	0.3	Corresponded with K. Johnson (ASI) regarding marketing vendor email correspondence.
10/15/2026	C. McAvinn	0.3	Reviewed vendor settlement negotiation terms.
10/16/2026	J. Benefield	0.4	Corresponded with K. Johnson (ASI) regarding marketing vendor email correspondence.
10/19/2026	J. Benefield	0.9	Updated the professional fee tracker through the week ending 10/17.
10/20/2026	J. Benefield	0.6	Reviewed email correspondence regarding a marketing vendor.
10/21/2026	J. Benefield	0.8	Summarized marketing vendor correspondence findings.
10/21/2026	J. Benefield	0.4	Corresponded with K. Johnson (ASI) regarding marketing vendor email correspondence.
10/22/2026	M. P. Canale	1.8	Prepared preliminary utility invoice analysis for creditor correspondence.
10/22/2026	M. P. Canale	1.6	Reviewed utility invoice support for potential landlord or assignee responsibility.
10/22/2026	M. P. Canale	1.5	Analyzed utility billing periods for estate payment responsibility.
10/22/2026	J. Benefield	0.5	Reviewed email correspondence regarding a marketing vendor.
10/22/2026	J. Benefield	0.4	Reviewed email correspondence regarding a landlord.
10/23/2026	J. Benefield	1.2	Prepared a summary of utility vendor invoices.
10/26/2026	J. Benefield	0.7	Updated the professional fee escrow roll forward through the week ending 10/24.
10/27/2026	J. Benefield	2.0	Prepared a schedule for utility invoices based on rejection and assignment dates.
10/27/2026	M. P. Canale	0.7	Reviewed store-level utility invoice allocations by occupancy period.

Date	Professional	Hours	Description
37. Vendor Management			
10/27/2026	M. P. Canale	0.3	Corresponded with L. Jones (PSZJ) regarding professional fee escrow disbursements.
10/28/2026	J. Benefield	0.6	Researched landlord contracts for stores relating to a utility vendor.
10/28/2026	J. Benefield	0.5	Updated the professional fee tracker with the Province fee application for Aug-Sep 2026.
10/28/2026	J. Benefield	0.5	Updated the utility vendor invoice summary based on internal comments.
10/29/2026	C. McAvinn	0.7	Examined vendor payment history requests.
10/30/2026	J. Benefield	0.4	Corresponded with J. McArthur (ASI) regarding vendor documents.
Task Code Total Hours		***23.7***	
Total Hours		**580.1**	

American Signature, Inc., et al.

Exhibit D: Expenses By Category

Berkeley Research Group, LLC

For the Period 10/1/2026 through 10/31/2026

Expense Category	Amount
16. Data Storage	$12.60
Total Expenses for the Period 10/1/2026 through 10/31/2026	**$12.60**

American Signature, Inc., et al.

Exhibit E: Expense Detail

Berkeley Research Group, LLC

For the Period 10/1/2026 through 10/31/2026

Date	Professional	Amount	Description
16. Data Storage			
10/6/2026	BRG Direct	$12.60	Microsoft Azure - September 2026 Usage.
Expense Category Total		***$12.60***	
Total Expenses		**$12.60**	