Deloitte Tax LLP
555 East Wells Street, Suite 1400
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Telephone: 414-977-5432
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John Jarvis

Tax Advisory Services Provider for Debtor

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN

SOUTHERN DIVISION

In re	Chapter 11
Groeb Farms, Inc.	Case No. 13-58200
Debtor.	Tax I.D. No. 38-2778390

FIRST AND FINAL FEE APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX ADVISORY SERVICES PROVIDER TO THE DEBTOR
FOR THE PERIOD FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax and Accounting Service Provider
Date of Retention:	Effective Nunc Pro Tunc to October 1, 2013 by Order Entered December 3, 2013
Period for which Compensation and Reimbursement is Sought:	October 1, 2013 through December 31, 2013
Amount of Compensation Sought as Actual, Reasonable and Necessary	$ 101,616.00
Less: 50% Non-Working Travel Time	$ -
Total Amount of Fees Requested	$ 101,616.00
Amount of Expense Reimbursement Sought	$ 20.50
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	**$ 101,636.50**

PRIOR FEE APPLICATIONS FILED: None (No applicable retainer balance or post-petition retainer.)

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
N/A	N/A				
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**

CUMULATIVE HOURLY TIME SUMMARY

For the Period of October 1, 2013 through December 31, 2013

Tax Service Provider to Groeb Farms, Inc.
Hourly Rate Services
Reflecting for the Period of October 1, 2013 through December 31, 2013

Name	Title	Billable Hours	Hourly Rate	Total Fees
SCHNEIDER, MARK ALAN	NATIONAL PARTNER	1.1	$ 800	$ 880.00
FORREST, JONATHAN I	NATIONAL PARTNER	2.0	$ 800	$ 1,600.00
WATSON JR, JAMES R	PARTNER	23.7	$ 680	$ 16,116.00
JARVIS, JOHN MURRAY	DIRECTOR	27.0	$ 680	$ 18,360.00
SAMSON, MARIE BERNADETTE	SENIOR MANAGER	55.2	$ 600	$ 33,120.00
KROZEK, DEREK J	SENIOR MANAGER	43.1	$ 600	$ 25,860.00
HARTZHEIM, LORI A	SENIOR MANAGER	0.6	$ 600	$ 360.00
DEPALMA, SARA	MANAGER	10.4	$ 475	$ 4,940.00
MOGALAPALLI, VENKATA	MANAGER	0.8	$ 475	$ 380.00
TOTAL		**163.9**	**Hours**	**$ 101,616.00**
		Average Hourly Rate of Professionals		**$ 619.99**

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of October 1, 2013 through December 31, 2013

Project Categories	Total Hours	Total Fees
Chapter 11 Administration	6.4	$ 3,840
Federal Income Tax Model Preparation	89.7	$ 55,531
Review Bankruptcy Filings or Related Information Provided by Groeb Farms	65.8	$ 41,098
Tax Notices Related to Bankruptcy Proceedings	2.0	$ 1,148
Total	163.9	$ 101,616

CUMULATIVE EXPENSES BY CATEGORY SUMMARY
For the Period October 1, 2013 through December 31, 2013

Description	Expense
Telephone Expense / Conference Call	$ 20.50
Airfare	$ -
Transportation	$ -
Hotel / Lodging	$ -
Business Meals	$ -
Postage and Shipping	$ -
Total	$ 20.50

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UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN

SOUTHERN DIVISION

In re	Chapter 11
Groeb Farms, Inc.	Case No. 13-58200
Debtor.	Tax I.D. No. 38-2778390

FIRST AND FINAL FEE APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX CONSULTING SERVICES PROVIDER TO THE DEBTOR FOR THE PERIOD FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

Deloitte Tax LLP ("Deloitte Tax"), tax advisory services provider to Groeb Farms, Inc. (the "Debtor") in these chapter 11 case, hereby seeks allowance of compensation and reimbursement of expenses pursuant to sections 330 and 105(a) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 2016-3 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Michigan (the "Local Rules"), for the period commencing October 1, 2013 through and including December 31, 2013 (the "Compensation Period"). In support of this final fee application (the "Application"), Deloitte Tax respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-3 of the Local Rules; and (iv) the Compensation Order (as defined below).

BACKGROUND

3. On October 1, 2013 (the "Commencement Date"), the Debtor commenced a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. The Debtor is authorized to operate its business and manage its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On November 8, 2013, the Debtor filed the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the "Compensation Order") [Docket No. 207].

RETENTION OF DELOITTE TAX

5. On November 15, 2013, the *Debtor's Application to Employ Deloitte Tax LLP as Tax Advisor to the Debtor Nunc Pro Tunc to the Petition Date* (the "Retention Application") [Docket No. 236] was filed (attached hereto as Exhibit 3).

6. On December 3, 2013, this Court approved Deloitte Tax's retention as tax advisor to the Debtor *nunc pro tunc to* Petition Date [Docket No. 292] (attached hereto as Exhibit 2).

RELIEF REQUESTED

7. By this Application, Deloitte Tax respectfully seeks final Court approval of its compensation for its total reasonable and necessary fees incurred, i.e., $101,616.00, together with reimbursement for its actual and necessary expenses incurred in the amount of $20.50, for the Compensation Period. Deloitte Tax submits this Application in accordance with the Compensation Order and Local Rule 2016. A Proposed Order granting the Application is attached hereto as Exhibit 1. All services for which Deloitte Tax requests compensation were performed for, or on behalf of, the Debtor.

BASIS FOR RELIEF

8. This Application is the first fee application filed by Deloitte Tax in this case. Deloitte Tax served a monthly fee statement for the month of October and November in accordance with the procedures set forth in the Compensation Order in which it sought compensation in the amount of $61,145.00, representing 80% of $76.432.00 [1] and reimbursement of related expenses in the amount $6.82. Deloitte Tax has not been paid any amounts to date for its services. A summary chart of the number of hours rendered by each professional and the hourly rate of each and the blended hourly rate of the professionals is included herewith and at Exhibit 4. (No paraprofessional time is being sought.) A detailed statement of hours spent rendering professional services to the Debtor, in support of Deloitte Tax's request of compensation for fees incurred during the Application Period, is attached hereto as Exhibit 5. Exhibit 5 (i) identifies the professionals that rendered services in each applicable project category; (ii) describes with particularity each service by date of such professional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by each individual providing the individual hourly rate services. Exhibit 6 is a brief biographical statement for each service provider for whose services an award of fees is sought along with two-years of CPE information as required.

9. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of this case; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

10. By this Application, Deloitte Tax also seeks expense reimbursement of $20.50. A summary of actual and necessary expenses incurred by Deloitte Tax is attached hereto as Exhibit 7. Deloitte Tax does not charge for photocopying, out-going facsimile transmissions, or long distance telephone calls on faxes. Deloitte Tax customarily charges for conference call expenses.

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[1] Draft fees for October 31, 2013 to November 30, 2013 were submitted with incorrect rates in the monthly fee statement per the engagement letter. The billing rate for Sara DePalma was submitted as $490 but should have been $475 per the engagement letter. Additionally, the billing rate for Marie Samson and Derek Krozek was submitted as $590 but should have been $600 per the engagement letter. Correction of the billing rates for the above mentioned individuals for the time incurred between October 1, 2013 to November 30, 2013 results in a modification of the fees sought therein from $76,432 to $76,940. The amounts sought herein are correct.

11. Deloitte Tax was paid a $10,000 retainer on or about September 24, 2013 which was fully applied prior to the Commencement Date. To the best of Deloitte Tax's knowledge, the Debtor is current with its monthly operating reports and a Plan of Reorganization has been timely filed and has gone effective on December 31, 2013.

DESCRIPTION OF SERVICES RENDERED

12. Deloitte Tax provides below an overview of the services it rendered as tax advisory services provider to the Debtor during the Compensation Period. As noted above, detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing the services are also provided in the attached Exhibit 5.

13. Deloitte Tax served or advised the Debtor in the following areas throughout the Compensation Period:

- Commenced preparation of preliminary tax modeling to begin to assess some high-level U.S. Federal income tax implications of the restructuring. The components of the tax modeling included the following:
    - Assessing cancellation of debt "COD" income implications
    - Analyzing the Debtor's projected estimated net unrealized built-in gain or loss position at a potential emergence date and what consequences that might include
    - Assessing the impact of different structuring scenarios in connection with the reorganization transaction
    - Preparation of preliminary taxable income projections considering the impact of the proposed restructuring transaction
    - Research regarding tax year-end related to the structure of the transaction and time of emergence
    - Assistance with responding to tax notices related to bankruptcy proceedings
- Review and analysis of tax related documents filed with the Court and other information provided by the Debtor for related income tax implications in the restructuring.

- Undertook various meetings and calls with the Debtor and Debtor's counsel regarding U.S. Federal income tax considerations related to the restructuring.

The hereindescribed services were necessary to and manifestly benefitted the Debtor's estate by assisting the Debtor to understand and deal with its tax situation.

ALLOWANCE OF COMPENSATION

14. **Compensation Sought.** Because of the benefits realized by the Debtor, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on a final basis, compensation for the professional services rendered during the Application Period in the sum of $101,616.00.

15. **Reimbursement of Expenses.** Deloitte Tax has disbursed, and requests reimbursement for $20.50, which represents actual, necessary expenses incurred in the rendition of professional services in this case.

16. No agreement or understanding exists between Deloitte Tax and any other nonaffiliated or nonrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with this case.

17. The Debtor was provided an opportunity to review the Application at least seven days before filing and has no objections to the Application.

CERTIFICATE OF COMPLIANCE AND WAIVER

18. Finally, the undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of Rule 2016-3 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Michigan (the "Local Rules") and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-3 Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

[Remainder of page intentionally left blank]

WHEREFORE, Deloitte Tax respectfully requests that the Court: (i) grant it final allowance of compensation for professional services rendered to the Debtor during the Compensation Period in the amount of $101,616.00, which represents 100% of the total compensation for its fees for professional services rendered during the Compensation Period, and 100% reimbursement of its related expenses in the amount of $20.50, for an aggregate total of $101,636.50, and (ii) grant such other and further relief as is just and proper.

Dated: February 5, 2014
Milwaukee, WI

Respectfully submitted,

Deloitte Tax LLP
555 East Wells Street, Suite 1400
Milwaukee, WI 53202
Telephone: 414-977-5432
Facsimile: 414-905-0576
John Jarvis

TAX ADVISORY SERVICES PROVIDER TO DEBTOR

EXHIBIT 1

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re: **GROEB FARMS, INC.** Debtor.	**Chapter 11** Case No. 13-58200 Judge Walter Shapero

ORDER APPROVING FIRST AND FINAL APPLICATION OF DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES AS TAX ADVISORY SERVICES PROVIDER TO THE DEBTOR FOR THE PERIOD FROM OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013

This matter having come before this Court on the First and Final Fee Application of Deloitte Tax LLP ("Deloitte Tax"), as tax advisory services provider for Groeb Farms, Inc. as the Debtor and Debtor-in-Possession (the "Debtor"), for an Order Allowing Compensation for Professional Services Rendered and for Reimbursement of Expenses (the "Application"), and notice of the Application having been served in accordance with the Administrative Order[1] and no objections to the Application having been filed, or such objections having been withdrawn or denied; and this Court being fully advised in the premises:

IT IS HEREBY ORDERED that the Application is granted.

IT IS HEREBY FURTHER ORDERED that Deloitte Tax, as tax advisory services provider to the Debtor, is granted a final allowance of all fees and expenses incurred during the Compensation Period, which fees are in the amount of $101,616.00 and expenses are in the amount of $20.50.

IT IS HEREBY FURTHER ORDERED that the fourteen-day stay provided under Federal Rule of Bankruptcy Procedure 4001(a)(3) shall not apply.

[1] Capitalized terms not defined herein have the meanings ascribed to them in the Application.

IT IS HEREBY FURTHER ORDERED that the Court shall retain jurisdiction to interpret and enforce the terms of this Order.

EXHIBIT 2

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:	)	Chapter 11
GROEB FARMS, INC.	)	Case No. 13-58200
Debtor.	)	Honorable Walter Shapero

ORDER AUTHORIZING DEBTOR'S APPLICATION TO EMPLOY DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR *NUNC PRO TUNC* TO THE PETITION DATE PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a), RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND LOCAL BANKRUPTCY RULE 2014-1

Upon consideration of the application (the "Application") of the Debtor[1], for entry of an order (this "Order") under sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, (i) authorizing the employment and retention of Deloitte Tax LLP ("Deloitte Tax") as tax advisor to the Debtor pursuant to the terms of the Engagement Letter; and upon consideration of the Irvin Declaration and the Jarvis Declaration; and due and sufficient notice of the Application having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and the Court finding that (A) Deloitte Tax does not hold an interest adverse to the interest of the estates with respect to the matters on which Deloitte Tax will be employed, (B) Deloitte Tax is a "disinterested person" as that term is defined under section 101(14) of the Bankruptcy Code, (C) the Application, Irvin Declaration and the Jarvis Declaration are in full compliance with all applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules and (D) the relief requested in the Application

[1] Any capitalized terms not defined herein shall have the meaning ascribed to them in the Application.

is in the best interests of the Debtor, its estate and creditors; and after due deliberation, and good and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is GRANTED in its entirety effective *nunc pro tunc* as of the Petition Date, and all objections are hereby overruled.

2. The retention and employment of Deloitte Tax as tax advisor to the Debtor, to perform the services described in the Engagement Letter, pursuant to Bankruptcy Code sections 327(a) and 328(a), Bankruptcy Rules 2014, and Local Rule 2014-1, on the terms and conditions set forth in the Engagement Letter and the Application, is approved.

3. The Debtor is authorized to pay fees and reimburse expenses and to provide indemnification and/or reimbursement to Deloitte Tax on the terms and the times specific in the Engagement Letter and the Application *nunc pro tunc* to the Petition Date.

4. Deloitte Tax's compensation of fees and expenses are subject to approval under section 330 of the Bankruptcy Code, and shall also be subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Court's Order Pursuant to Sections 331 and 105(a) of the Bankruptcy Code, Bankruptcy Rule 2016(a) and Local Rule 2016-3 Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (Doc. No. 207), and any other applicable orders of the Court.

5. The U.S. Trustee shall have the right to object to Deloitte Tax's request(s) for interim and final compensation and reimbursement based on the reasonableness standard provided in section 330 of the Bankruptcy Code, not section 328(a) of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of

Deloitte Tax's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of Deloitte Tax's fees.

6. None of the fees payable to Deloitte Tax shall constitute a "bonus" or fee enhancement under applicable law.

7. The indemnification provisions set forth in the Engagement Agreement are approved, subject during the pendency of this case to the following:

a. Subject to the provisions of subparagraphs (b) and (c) below, the Debtor is authorized to indemnify, and shall indemnify, Deloitte Tax for any claims arising from, related to, or in connection with the services to be provided by Deloitte Tax as specified in the Application, but not for any claim arising from, related to, or in connection with Deloitte Tax's post-petition performance of any services other than those in connection with the engagement, unless such post-petition services and indemnification therefor are approved by this Court; and

b. The Debtors shall have no obligation to indemnify Deloitte Tax for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen from Deloitte Tax's recklessness, bad faith or intentional misconduct, (ii) settled prior to a judicial determination as to Deloitte Tax's bad faith, gross negligence or willful misconduct, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) infra, to be a claim or expense for which Deloitte Tax is not entitled to receive indemnity under the terms of the Application; and

c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing this chapter 11 case, Deloitte Tax believes that it is entitled to the payment of any amounts by the Debtor on account of the Debtor' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, Deloitte Tax must file an application in this Court, and the Debtor may not pay any such amounts to Deloitte Tax before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by Deloitte Tax for indemnification, and not as a provision limiting the duration of the Debtor's obligation to indemnify Deloitte Tax. All parties in interest shall retain the right to object to any demand by Deloitte Tax for indemnification, contribution or reimbursement.

8. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

9. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, this Order shall be immediately effective and enforceable upon its entry.

10. The relief granted herein, including without limitation, approval pursuant to section 328(a) of the Bankruptcy Code of the compensation structure to Deloitte Tax and the Indemnification Obligations shall be binding upon any chapter 11 trustee appointed in the Chapter 11 Case, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of the Chapter 11 Case to a case under Chapter 7.

11. This Court shall retain jurisdiction to construe and enforce the terms of this Order.

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Signed on December 03, 2013

/s/ Walter Shapero
Walter Shapero
United States Bankruptcy Judge

EXHIBIT 3

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:	)	Chapter 11
GROEB FARMS, INC.	)	Case No. 13-58200
Debtor.	)	Honorable Walter Shapero

DEBTOR'S APPLICATION TO EMPLOY DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR NUNC PRO TUNC TO THE PETITION DATE PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a), RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND LOCAL BANKRUPTCY RULE 2014-1

Groeb Farms, Inc. (the "Debtor") hereby applies to this Court for entry of an order under sections 327(a) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), as supplemented by Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Michigan (the "Local Rules"), authorizing the employment and retention of Deloitte Tax LLP ("Deloitte Tax") as tax advisor to the Debtor (the "Application"). In support of this Application, the Debtor submits the Declaration of John Jarvis (the "Jarvis Declaration"), attached hereto as Exhibit 5, and incorporates by reference the Declaration of Jack Irvin, Jr. in Support of Chapter 11 Petitions and First Day Motions, filed on October 1, 2013 (the "Irvin Declaration"). In further support of this Application, the Debtor respectfully states as follows:

Jurisdiction and Venue

1. This Court has jurisdiction to consider this Application under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory and procedural predicates for the relief requested herein include sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1.

Factual Background

2. On October 1, 2013 (the "Petition Date"), the Debtor filed a petition for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), commencing this chapter 11 case ("Chapter 11 Case"). The Debtor intends to continue in possession of its property and to manage its business as debtor-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. On October 9, 2013, the Office of the United States Trustee (the "U.S. Trustee") appointed a committee of unsecured creditors in the case ("Committee"). No trustee or examiner has been appointed.

3. Additional factual background relating to the Debtor, including its corporate structure, business operations, and the circumstances leading to the filing of the chapter 11 case is set forth in detail in the *Declaration of Jack Irvin, Jr. in Support of Chapter 11 Petitions and First Day Motions,* filed at Dkt No.15, and fully incorporated herein by reference.

4. Prior to the Petition Date, Deloitte Tax provided critical tax advisory services to the Debtor, and on October 8, 2013, the Debtor engaged Deloitte Tax to provide various tax advisory services related to debt discharge and other tax issues arising in connection with Debtor's restructuring and/or Chapter 11 filing. Deloitte Tax continues to provide such services to the Debtor which are fundamental to the Debtor's reorganization. The Debtor requires

Deloitte Tax's services to assist in the performance of the Debtor's duties and in complying with tax regulations. The Debtor believes that Deloitte Tax is well qualified to provide such services and that the terms of its retention are reasonable.

Relief Requested

5. By this Application, under sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1, the Debtor requests entry of an order (the "Order"), authorizing the Debtor to employ and retain Deloitte Tax to provide tax advisory services during this chapter 11 case, pursuant to the terms set forth in that certain engagement letter dated October 8, 2013 (the "Engagement Letter"), a copy of which is attached as **Exhibit A** to the Jarvis Declaration.

Deloitte Tax's Qualifications

6. The Debtor has determined, in the exercise of its business judgment, that it needs tax advisory services in connection with this Chapter 11 Case, and that the Debtor is better served by employing a tax advisor with knowledge of the Debtor's business and corporate structure. The Debtor further believes that Deloitte Tax is well-qualified to provide its services to the Debtor in a cost-effective, efficient and timely manner. Deloitte Tax is well suited to provide the services that the Debtor requires.

7. Deloitte Tax has significant experience providing a variety of tax services to numerous debtors in chapter 11 cases.

8. Deloitte Tax is well qualified and able to provide services to the Debtor in a cost-effective, efficient, and timely manner. The tax services that Deloitte Tax will provide the Debtor are necessary to enable the Debtor to satisfy its tax reporting obligations, evaluate its

restructuring alternatives, minimize its tax obligations, and maximize the value of the Debtor's estate for the benefit of its creditors.

9. Deloitte Tax has a longstanding relationship with the Debtor, having provided the Debtor with tax advisory services related to the Debtor's operations, assisted the Debtor in preparing tax returns, and provided the Debtor with tax advice as required in the normal course of the Debtor's business for approximately 6 years. In rendering prepetition services to the Debtor in connection with these matters, Deloitte Tax has worked closely with the Debtor's management and other retained professionals and has become well-acquainted with the Debtor's business operations and capital structure. Due to these prepetition engagements, Deloitte Tax is familiar with the Debtor's business, tax needs and structure. As a result of this familiarity with the Debtor and its business and operations, the Debtor believes that Deloitte Tax can provide the services contemplated by the Engagement Letter more economically than other tax advisors, who would have to familiarize themselves with the Debtor and its books and records. Accordingly, the Debtor seeks, through the Application, to continue to retain Deloitte Tax as its tax advisor, but now in the context of the Chapter 11 Case. Should the Court approve the Application, Deloitte Tax will continue, without interruption, to perform the services for the Debtor as described herein.

Services to be Provided

10. As more fully described in the Engagement Letter, the services provided and to be provided by Deloitte Tax include the following:

(i) Advise Debtor in Debtor's work with Debtor's counsel and Debtor's financial advisors on the cash tax effects of restructuring and bankruptcy and the post-restructuring tax profile, including plan of reorganization tax costs. This will include gaining an understanding of the Debtor's financial advisors' valuation model and disclosure model to consider accuracy of tax assumptions;

(ii) Advise Debtor regarding the restructuring and bankruptcy emergence process from a tax perspective, including the tax work plan;

(iii) Advise Debtor on the cancellation of debt income for tax purposes under Internal Revenue Code ("IRC") section 108;

(iv) Advise Debtor on post-bankruptcy tax attributes (tax basis in assets, tax basis in subsidiary stock and net operating loss carryovers) available under the applicable tax regulations and the reduction of such attributes based on Debtor's operating projections, including a technical analysis of the effects of Treasury Regulation Section 1.1502-28 and the interplay with IRC sections 108 and 1017, if applicable;

(v) Advise Debtor on potential effect of the Alternative Minimum Tax in various post-emergence scenarios;

(vi) Advise Debtor on the effects of tax rules under IRC sections 382(l)(5) and (l)(6) pertaining to the post-bankruptcy net operating loss carryovers and limitations on their utilization and Debtor's ability to qualify for IRC section 382(l)(5);

(vii) Advise Debtor on net built-in gain or net built-in loss position at the time of "ownership change" (as defined under IRC section 382), including limitations on use of tax losses generated from post-restructuring or post-bankruptcy asset or stock sales;

(viii) Advise Debtor as to the proper treatment of post-petition interest for state and federal income tax purposes;

(ix) Advise Debtor as to the proper state and federal income tax treatment of pre-petition and post-petition reorganization costs including restructuring-related professional fees and other costs, the categorization and analysis of such costs, and the technical positions related thereto;

(x) Advise Debtor in Debtor's evaluation and modeling of the tax effects of liquidating, disposing of assets, merging or converting entities as part of the restructuring, including the effects on federal and state tax attributes, state incentives, apportionment and other tax planning;

(xi) Advise Debtor on state income tax treatment and planning for restructuring or bankruptcy provisions in various jurisdictions including cancellation of indebtedness calculation, adjustments to tax attributes and limitations on tax attribute utilization;

(xii) Advise Debtor on responding to tax notices and audits from various taxing authorities;

(xiii) Advise Debtor on income tax return reporting of bankruptcy issues and related matters;

(xiv) Advise Debtor in its review and analysis of the tax treatment of items adjusted for financial reporting purposes as a result of "fresh start" accounting as required for the emergence date of the U.S. financial statements in an effort to identify the appropriate tax treatment of adjustments to equity (including issuance of new equity, options, and/or warrants) and other tax basis adjustments to assets and liabilities recorded;

(xv) Assist in documenting as appropriate, the tax analysis, development of Debtor's opinions, recommendation, observations, and correspondence for any proposed restructuring alternative tax issue or other tax matter described above;

(xvi) Advise Debtor regarding other state or federal income tax questions that may arise in the course of this engagement, as requested by Debtor, and as may be agreed to by Deloitte Tax; and

(xvii) Advise Debtor in Debtors efforts to calculate tax basis in the stock in each of Debtor's subsidiaries or other entity interests.

11. It is necessary for the Debtor's successful completion of this reorganization process and case that the Debtor employs Deloitte Tax to render the foregoing professional services. The Debtor believes that the services of Deloitte Tax will not duplicate the services that other professionals will be providing the Debtor.

Professional Compensation

12. Subject to the Court's approval, and in accordance with § 328(a) of the Bankruptcy Code, Deloitte Tax will be paid under the terms of the Engagement Letter as follows:

National Partner / Principal / Director	$800.00
Partner / Principal / Director	$680.00
Senior Manager	$600.00
Manager	$475.00
Senior	$450.00
Staff	$290.00

13. In addition to the other fees and expenses described in the Engagement Letter, the Debtor shall, upon Deloitte Tax's request, reimburse Deloitte Tax for its reasonable out-of-pocket expenses, including travel (with air travel based on coach fares), meals, lodging, photocopying, delivery services, postage, vendor charges, and other and other expenses incurred in providing the services.

14. Deloitte Tax's hourly rates are subject to periodic adjustment from time to time in accordance with Deloitte Tax's established billing practices and procedures. Deloitte Tax will provide notice of any changes to its applicable rates within ten business days thereof to the U.S. Trustee, the Court and the Committee.

15. The Debtor requests that it be permitted to pay Deloitte Tax on a monthly basis based on monthly invoices submitted by Deloitte tax for services rendered and expenses incurred, and that the Debtor be permitted to pay such invoices, after appropriate review, in a manner consistent with the payment of other retained professionals in this matter and in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Fee Guidelines, and further orders of the Court.

16. To the best of the Debtor's knowledge, information and belief, and except as set forth herein and as otherwise disclosed in the Jarvis Declaration, Deloitte Tax is not a prepetition creditor of the Debtor. Deloitte Tax was owed an amount of $8,710 in fees for its pre-petition services as of the Petition Date. Subject to and contingent upon the Court's approval of the Application, Deloitte Tax agrees to waive its claim in this amount. No promises have been received by Deloitte Tax as to compensation or payment in connection with this retention other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and orders of this Court. Deloitte Tax has no

agreement with any non-affiliated person or entity to share with such entity any compensation received by Deloitte Tax in connection with this retention except as set forth in the Jarvis Declaration. Deloitte Tax was paid approximately $33,109 for its pre-petition tax services in the 90-day period prior to the Petition Date. This amount did not include a $10,000 retainer which was also paid on or about September 24, 2013 and was fully applied prior to the Petition Date.

Indemnification of Deloitte Tax

17. An additional material part of the consideration for Deloitte Tax's engagement is the indemnification by the Debtor of Deloitte Tax and its affiliates against any claims related to Deloitte Tax's services under the Engagement Agreement excluding Deloitte Tax's recklessness, bad faith or intentional misconduct as finally judicially determined by a court of competent jurisdiction (the "Indemnification Obligations"). In any event, the Debtor shall not pay any indemnification claim without further notice and a hearing before this Court for approval of such payment.

18. The Debtor and Deloitte Tax believe that the Indemnification Obligations are customary and reasonable for accounting and tax advisor engagements, both out-of-court and in chapter 11 cases, and reflect the qualifications and limitations on indemnification provisions that are customary in many jurisdictions. See, e.g., In re Penton Business Media Holdings, Inc., Case No. 10-10689 (AJG) (Bankr. S.D.N.Y. Mar. 5, 2010); In re Movie Gallery, Inc., Case No. 07-33849 (DOT) (Bankr. E.D. Va. Oct. 18, 2007); In re New Century TRS Holdings, Inc., Case No. 07-10416 (KJC) (Bankr. D. Del. Apr. 26, 2007).

19. The terms and conditions of the Engagement Letter, including the Indemnification Obligations contained therein, were negotiated by the Debtor and Deloitte Tax at arm's length and in good faith. The Debtor respectfully submits that the Indemnification

Obligations, viewed in conjunction with the other terms of Deloitte Tax's proposed retention, are reasonable and in the best interests of the Debtor, its estate, and all parties in interest in light of the fact that the Debtor requires Deloitte Tax's services to assist the Debtor's efforts to maximize the value of its assets for its stakeholders. Accordingly, as part of the Application, the Debtor requests that this Court approve the Indemnification Obligations.

Deloitte Tax's Disinterestedness

20. To the best of the Debtor's knowledge, (a) Deloitte Tax is a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and, as required by section 327(a) and referenced by section 328(c) of the Bankruptcy Code, neither holds nor represents any interest adverse to the Debtor and its estate and (b) except as disclosed in the Jarvis Declaration and any schedules thereto, has no connection to (i) the Debtor or its affiliates, subsidiaries, directors or officers, (ii) any of the Debtor's significant creditors, equity security holders, and professionals, or (iii) other entities or individuals who are potential parties-in-interest in this case ("Parties-In-Interest") whose names were supplied to Deloitte Tax by the Debtor.[1]

21. To the best of Debtor's knowledge, information and belief, and except as set forth herein and as otherwise disclosed in the Jarvis Declaration, Deloitte Tax has not provided services to, and does not have any connection with, the Debtor, its creditors, equity security holders, the United States Trustee or any other significant parties in interest in any matters relating to the Debtor and its estate.

22. As described in more detail in the Jarvis Declaration, Deloitte Tax, among other things, searched its client databases to determine whether it provides services to, or has provided

[1] A list of the Parties-In-Interest that Deloitte Tax searched on its database is attached to the Jarvis Declaration as Schedule 1.

services to, certain of the Debtor's creditors or other Parties-In-Interest in these proceedings, and/or matters wholly unrelated to those proceedings. Due to the size of Deloitte Tax and the number of parties in interest involved in this case, however, Deloitte Tax may have provided services to certain of the Debtor's creditors or other Parties-In-Interest in matters wholly unrelated to the Chapter 11 Case. Except as may be described in the Jarvis Declaration, Deloitte Tax does not, to its knowledge, provide services to any party with an interest materially adverse to the Debtor or its estates.

23. As disclosed in the Jarvis Declaration, Deloitte Tax currently provides services to certain of the Debtor's creditors and other Parties-In-Interest in matters unrelated to the Chapter 11 Case. The Debtor believes that Deloitte Tax's current and future services to these entities will not in any way adversely affect its provision of tax advisory services.

24. As further disclosed in the Jarvis Declaration, Deloitte Tax formerly provided services to certain of the Debtor's creditors and other Parties-In-Interest in matters unrelated to this Chapter 11 Case. The Debtor believes that Deloitte Tax's past services to these entities will not in any way adversely affect its provision of tax advisory services.

25. The Debtor understands that to the extent Deloitte Tax discovers material information that it deems requires supplemental disclosure during the period of Deloitte Tax's retention, it will supplement the information contained in the Jarvis Declaration as required by Bankruptcy Rule 2014(a).

Applicable Authority

26. Under Bankruptcy Code section 327, a debtor in possession may employ one or more professionals that do not hold or represent an interest adverse to the estate and that are

disinterested persons, to assist the debtor-in-possession in carrying out its duties under the Bankruptcy Code. 11 U.S.C. § 327(a).

27. Bankruptcy Code section 328(a), in turn, provides that employment of a professional person under Bankruptcy Code section 327 may be "on any reasonable terms and conditions of employment, including on retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis" subject to later re-evaluation by the court. 11 U.S.C. § 328(a).

28. Bankruptcy Rule 2014 requires that an application for retention of a professional person include:

> [S]pecific facts showing the necessity for the employment, the name of the person to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and to the best of the applicant's knowledge, all of the person's connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a). Local Bankruptcy Rule 2014-1(a) further requires that "[a]n application for the approval of the employment of a professional shall include or be accompanied by a statement of the professional that the employment complies with § 327(a)" and that such statement disclose all "connections" of the professional with the debtor, creditor or any other parties in interest, and their respective attorneys and accountants.

29. The Debtor seeks approval of the Engagement Letter, including the compensation structure and indemnity provisions, pursuant to section 328(a) of the Bankruptcy Code.

30. The overall compensation structure and indemnity described above is the result of arms-length and good faith negotiations between the Debtor and Deloitte Tax. The Debtor believes that the compensation structure described above is (i) comparable to compensation

generally charged by tax advisory firms of similar stature to Deloitte Tax for comparable engagements, both in and out of bankruptcy proceedings, and (ii) reflects comparable hourly rates for Deloitte Tax and other leading tax advisory firms.

31. In the final analysis, the Debtor has determined, in an exercise of its reasonable business judgment, that the services and terms offered by Deloitte Tax under the Engagement Letter are the best available. As such, the Debtor submits that the terms of Deloitte Tax's employment, as set forth in the Engagement Letter, are customary, fair, and reasonable, and that the retention of Deloitte Tax by the Debtor is a reasonable business decision and in the best interests of the bankruptcy estate and all the estate's stakeholders. For these reasons, Deloitte Tax's compensation should be subject to the standard of review set forth in section 328(a) of the Bankruptcy Code, and not that provided in section 330 of the Bankruptcy Code nor any other standard.

Notice

32. Notice of this Application shall be provided in accordance with this Court's Order limiting notice and establishing notice procedures [Docket No. 0040]. The Debtor submits that in light of the nature of the relief requested, no further notice is required.

No Prior Request

33. No prior application for the relief request herein has been made to this or any other court.

WHEREFORE the Debtor respectfully requests that the Court enter an order (i) authorizing the Debtor to employ and retain Deloitte Tax as its tax advisor pursuant to the terms of the Engagement Letter, effective *nunc pro tunc* as of the Petition Date, and (ii) granting the Debtor such other and further relief as is just and proper.

Dated: November 15, 2013

GROEB FARMS, INC.

Name: Rolf Richter
Title: Chief Executive Officer

EXHIBIT 1

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:	)	Chapter 11
GROEB FARMS, INC.	)	Case No. 13-58200
Debtor.	)	Honorable Walter Shapero

ORDER AUTHORIZING DEBTOR'S APPLICATION TO EMPLOY DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR *NUNC PRO TUNC* TO THE PETITION DATE PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a), RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND LOCAL BANKRUPTCY RULE 2014-1

Upon consideration of the application (the "Application") of the Debtor[1], for entry of an order (this "Order") under sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1, (i) authorizing the employment and retention of Deloitte Tax LLP ("Deloitte Tax") as tax advisor to the Debtor pursuant to the terms of the Engagement Letter; and upon consideration of the Irvin Declaration and the Jarvis Declaration; and due and sufficient notice of the Application having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and the Court finding that (A) Deloitte Tax does not hold an interest adverse to the interest of the estates with respect to the matters on which Deloitte Tax will be employed, (B) Deloitte Tax is a "disinterested person" as that term is defined under section 101(14) of the Bankruptcy Code, (C) the Application, Irvin Declaration and the Jarvis Declaration are in full compliance with all applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules and (D) the relief requested in the Application

[1] Any capitalized terms not defined herein shall have the meaning ascribed to them in the Application.

is in the best interests of the Debtor, its estate and creditors; and after due deliberation, and good and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is GRANTED in its entirety effective *nunc pro tunc* as of the Petition Date, and all objections are hereby overruled.

2. The retention and employment of Deloitte Tax as tax advisor to the Debtor, to perform the services described in the Engagement Letter, pursuant to Bankruptcy Code sections 327(a) and 328(a), Bankruptcy Rules 2014, and Local Rule 2014-1, on the terms and conditions set forth in the Engagement Letter and the Application, is approved.

3. The Debtor is authorized to pay fees and reimburse expenses and to provide indemnification and/or reimbursement to Deloitte Tax on the terms and the times specific in the Engagement Letter and the Application *nunc pro tunc* to the Petition Date.

4. Deloitte Tax's compensation of fees and expenses are subject to approval under section 330 of the Bankruptcy Code, and shall also be subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Court's Order Pursuant to Sections 331 and 105(a) of the Bankruptcy Code, Bankruptcy Rule 2016(a) and Local Rule 2016-3 Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (Doc. No. 207), and any other applicable orders of the Court.

5. The U.S. Trustee shall have the right to object to Deloitte Tax's request(s) for interim and final compensation and reimbursement based on the reasonableness standard provided in section 330 of the Bankruptcy Code, not section 328(a) of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of

Deloitte Tax's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of Deloitte Tax's fees.

6. None of the fees payable to Deloitte Tax shall constitute a "bonus" or fee enhancement under applicable law.

7. The indemnification provisions set forth in the Engagement Agreement are approved, subject during the pendency of this case to the following:

> a. Subject to the provisions of subparagraphs (b) and (c) below, the Debtor is authorized to indemnify, and shall indemnify, Deloitte Tax for any claims arising from, related to, or in connection with the services to be provided by Deloitte Tax as specified in the Application, but not for any claim arising from, related to, or in connection with Deloitte Tax's post-petition performance of any services other than those in connection with the engagement, unless such post-petition services and indemnification therefor are approved by this Court; and
>
> b. The Debtors shall have no obligation to indemnify Deloitte Tax for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen from Deloitte Tax's recklessness, bad faith or intentional misconduct, (ii) settled prior to a judicial determination as to Deloitte Tax's bad faith, gross negligence or willful misconduct, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) infra, to be a claim or expense for which Deloitte Tax is not entitled to receive indemnity under the terms of the Application; and
>
> c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing this chapter 11 case, Deloitte Tax believes that it is entitled to the payment of any amounts by the Debtor on account of the Debtor' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, Deloitte Tax must file an application in this Court, and the Debtor may not pay any such amounts to Deloitte Tax before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by Deloitte Tax for indemnification, and not as a provision limiting the duration of the Debtor's obligation to indemnify Deloitte Tax. All parties in interest shall retain the right to object to any demand by Deloitte Tax for indemnification, contribution or reimbursement.

8. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

9. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, this Order shall be immediately effective and enforceable upon its entry.

10. The relief granted herein, including without limitation, approval pursuant to section 328(a) of the Bankruptcy Code of the compensation structure to Deloitte Tax and the Indemnification Obligations shall be binding upon any chapter 11 trustee appointed in the Chapter 11 Case, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of the Chapter 11 Case to a case under Chapter 7.

11. This Court shall retain jurisdiction to construe and enforce the terms of this Order.

EXHIBIT 2

Notice and Opportunity to Object

THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:	)	Chapter 11
GROEB FARMS, INC.	)	Case No. 13-58200
Debtor.	)	Honorable Walter Shapero

HEARING: DECEMBER 6, 2013 (if objections are filed)
HEARING TIME: 10:00 a.m.

NOTICE AND OPPORTUNITY TO OBJECT REGARDING DEBTOR'S APPLICATION TO EMPLOY DELOITTE TAX LLP AS TAX ADVISOR PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a), RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND LOCAL BANKRUPTCY RULE 2014-1

Groeb Farms, Inc., as debtor and debtor-in-possession (the "Debtor"), by and through its counsel, Foley & Lardner LLP, has filed with this Court Debtor's Application To Employ Deloitte Tax LLP as Tax Advisor Pursuant To 11 U.S.C. §§ 327(A) and 328(A), Rule 2014 of The Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 2014-1 (the "Application").

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the Court to grant the relief sought in the Notice of Abandonment, or if you want the Court to consider your view on the Application, within 14 days you or your attorney must:

File with the Court a written response or objection,[2] explaining your position at:

United States Bankruptcy Court
211 W. Fort Street, Suite 210
Detroit, MI 48226

If you mail your response to the Court for filing, you must mail it early enough so the Court will **receive** it on or before the date stated above.

[2] Reponses or objection must comply with Fed. R. Civ. P. 8(b), (c) and (e).

You must also mail a copy to:

Judy A. O'Neill
John A. Simon
Tamar N. Dolcourt
Foley & Lardner LLP
500 Woodward Ave., Suite 2700
Detroit, MI 48226

If a response or objection is timely filed and served, the clerk will schedule a hearing on the Application and you will be served with a notice of the date, time, and location of the hearing.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the Application and may enter an order granting the relief.

Please note that the Debtor reserves its right to seek concurrence from the Office of the United States Trustee pursuant to Local Bankruptcy Rule 2014-1(b). In accordance with such rule, if the United States Trustee consents, an order approving the Application may be entered prior to expiration of the above-referenced 14 day period and without a hearing.

Dated: November 15, 2013

Respectfully Submitted,

FOLEY & LARDNER LLP

By: /s/ John A. Simon
Judy A. O'Neill (P32142)
John A. Simon (P61866)
Tamar N. Dolcourt (P73425)
500 Woodward Ave., Ste. 2700
Detroit, MI 48226
313.234.7100
joneill@foley.com
jsimon@foley.com
tdolcourt@foley.com
Counsel for the Debtor and Debtor in Possession

EXHIBIT 3

Brief

(Not Applicable)

EXHIBIT 4

Certificate of Service

THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:	)	Chapter 11
GROEB FARMS, INC.	)	Case No. 13-58200
Debtor.	)	Honorable Walter Shapero

CERTIFICATE OF SERVICE

The Debtor has engaged a Noticing Agent, which will serve this Application and file a subsequent Proof of Service after it has performed the service.

Dated: November 15, 2013
Detroit, Michigan

FOLEY & LARDNER LLP

/s/ John A. Simon
Judy A. O'Neill (P32142)
John A. Simon (P61866)
Tamar N. Dolcourt (P73425)
One Detroit Center
500 Woodward Ave., Suite 2700
Detroit, MI 48226-3489
(313) 234-7100 (Telephone)
(313) 234-2800 (Facsimile)

Counsel for the Debtor and Debtor in Possession

EXHIBIT 5

John Jarvis Declaration

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re:	)	Chapter 11
GROEB FARMS, INC.	)	Case No. 13-58200
Debtor.	)	Honorable Walter Shapero

DECLARATION OF JOHN JARVIS IN SUPPORT OF THE DEBTOR'S APPLICATION TO EMPLOY DELOITTE TAX LLP AS TAX ADVISOR TO THE DEBTOR *NUNC PRO TUNC* TO THE PETITION DATE PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a), RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE AND LOCAL BANKRUPTCY RULE 2014-1

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), I, John Jarvis, declare as follows:

1. I am a Director of the firm of Deloitte Tax LLP ("Deloitte Tax"), which has an office at 555 East Wells Street, Suite 1400 Milwaukee, Wisconsin 53202. I am duly authorized to make and submit this declaration (the "Declaration") on behalf of Deloitte Tax in support of the application (the "Application")[1] of the above-captioned debtor (the "Debtor"), pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), Bankruptcy Rule 2014(a), and Rules 2014-1 and of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Eastern District of Michigan (the "Local Bankruptcy Rules") for authority to employ and retain Deloitte Tax as tax advisor to the Debtor *nunc pro tunc* to the Petition Date pursuant to the terms and conditions set forth in the following engagement letter dated October 8, 2013 (the "Engagement Letter").

[1] All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Application or the Engagement Letter, if applicable.

2. The statements set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax or its affiliates.

DISINTERESTEDNESS

3. Deloitte Tax has a longstanding relationship with the Debtor, having provided the Debtor with tax advisory services related to the Debtor's operations, assisted the Debtor in preparing tax returns, and provided the Debtor with tax advice as required in the normal course of the Debtor's business for approximately 6 years. As a result of these engagements, Deloitte Tax is familiar with the Debtor's business, tax needs and structure. Accordingly, Deloitte Tax is well suited to provide the tax advisory services described in the Application and the Engagement Letter, a copy of which is attached hereto as **Exhibit A**.

4. Subject to the foregoing, except as set forth herein, and in the attachments hereto, to the best of my information, knowledge and belief based on reasonable inquiry, (1) neither I, Deloitte Tax, nor any partner, principal or director of Deloitte Tax that is anticipated to provide the services for which Deloitte Tax is to be retained (the "Deloitte Tax Engagement Partners/Principals/Directors") holds any interest adverse to the Debtor with respect to the matters on which Deloitte Tax is to be retained, and (2) Deloitte Tax and the Deloitte Tax Engagement Partners/Principals/Directors have no relationship to the Debtor, its significant creditors, other significant parties-in-interest herein, or to the attorneys that are known to be assisting the Debtor in this Chapter 11 Case, except as stated herein or on any attachment hereto.

5. In connection with Deloitte Tax's proposed retention by the Debtor in this case, Deloitte Tax researched its client databases and performed reasonable due diligence to determine, and to disclose, whether it or its affiliates are or have been employed by, or have

other relationships with (i) the Debtor or any affiliates, subsidiaries, directors or officers; (ii) any of the Debtor's significant creditors, equity security holders, and professionals; or (iii) other entities or individuals who are potential parties-in-interest in this case (the "Parties- in-Interest"). A list of the Parties-in-Interest that Deloitte Tax searched on its client databases and performed reasonable due diligence related thereto, is attached hereto as Schedule 1.

6. Based on Deloitte Tax's internal search, Deloitte Tax has determined that certain relationships should be disclosed as follows:

a. As set forth herein and in the attachments hereto, Deloitte Tax or its affiliates currently provide services to or have other relationships with certain of the Debtor's creditors and other Parties-In-Interest, listed on the attached Schedule 2, in matters unrelated to the Chapter 11 Case. This includes Foley & Lardner LLP, the Debtor's Bankruptcy Counsel, and Kirkland & Ellis LLP (counsel to the Debtor's post-petition secured lender), which have provided, may provide, or may in the future provide, legal services to Deloitte Tax or its affiliates. Further, Deloitte Tax or its affiliates have provided, currently provide, or may in the future provide services in connection with matters unrelated to this case, to, or in connection with these law firms. Deloitte Tax believes that its current and future services to these entities will not in any way adversely affect its provision of tax advisory services.

b. As set forth herein and in the attachments hereto, Deloitte Tax formerly provided services to certain of the Debtor's creditors and other Parties-In-Interest, listed on the attached Schedule 2, in matters unrelated to this Chapter 11 Case. Deloitte Tax believes that its past services to these entities will not in any way adversely affect its provision of tax advisory services.

c. In the ordinary course of its business, Deloitte Tax and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Parties-in-Interest in this case,

listed on the attached Schedule 2. For example, from time to time, Deloitte Tax and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.

d. Certain Potential Parties-in-Interest, listed on the attached Schedule 2, may be adverse to and/or involved in litigation matters with Deloitte Tax or its affiliates in connection with matters unrelated to this case.

7. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte Tax, or its affiliates, who are anticipated to provide services to the Debtor and the United States Bankruptcy Judge presiding in this case, the U.S. Trustee for the Region, the Assistant United States Trustees for the Eastern District of Michigan or the attorneys for the United States Trustee.

8. Except as may be disclosed herein, to the best of my knowledge, Deloitte Tax and the Deloitte Tax Engagement Partners/Principals/Directors do not hold or represent any interest adverse to the Debtor, and I believe that Deloitte Tax and the Deloitte Tax Engagement Partners/Principals/Directors are "disinterested persons" as that term is defined in Section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

9. As of the Petition Date, an amount of $8,710 was outstanding with respect to invoices issued by Deloitte Tax to the Debtor prior to the Petition Date. Subject to and contingent upon the Court's approval of the Application, Deloitte Tax agrees to waive its prepetition claim in this amount. No promises have been received by Deloitte Tax as to compensation or payment in connection with this retention other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, or an order of this Court, and as set forth in the Engagement Letter. Deloitte Tax has no agreement with any non-affiliated person or entity to share with such entity any compensation received by

Deloitte Tax in connection with this retention. Deloitte Tax was paid a retainer by the Debtor of $10,000 on or about September 24, 2013, which was fully applied prior to the Petition Date.

10. In the 90 days prior to the Petition Date, Deloitte Tax received $33,109 in respect of services provided prior to the Petition Date.

11. Despite the efforts described above to identify and disclose Deloitte Tax's connections with the Parties-In-Interest in this case, because Deloitte Tax is a nationwide firm with thousands of personnel, Deloitte Tax is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Tax discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

SERVICES AND PROFESSIONAL COMPENSATION

12. Deloitte Tax will provide the following services pursuant to the Engagement Letter:

a. Advise Debtor in Debtor's work with Debtor's counsel and Debtor's financial advisors on the cash tax effects of restructuring and bankruptcy and the post-restructuring tax profile, including plan of reorganization tax costs. This will include gaining an understanding of the Debtor's financial advisors' valuation model and disclosure model to consider accuracy of tax assumptions;

b. Advise Debtor regarding the restructuring and bankruptcy emergence process from a tax perspective, including the tax work plan;

c. Advise Debtor on the cancellation of debt income for tax purposes under Internal Revenue Code ("IRC") section 108;

d. Advise Debtor on post-bankruptcy tax attributes (tax basis in assets, tax basis in subsidiary stock and net operating loss carryovers) available under the applicable tax regulations and the reduction of such attributes based on Client's operating projections, including a technical analysis of the effects of Treasury Regulation

Section 1.1502-28 and the interplay with IRC sections 108 and 1017, if applicable;

e. Advise Debtor on potential effect of the Alternative Minimum Tax in various post-emergence scenarios;

f. Advise Debtor on the effects of tax rules under IRC sections 382(l)(5) and (l)(6) pertaining to the post-bankruptcy net operating loss carryovers and limitations on their utilization and Debtor's ability to qualify for IRC section 382(l)(5);

g. Advise Debtor on net built-in gain or net built-in loss position at the time of "ownership change" (as defined under IRC section 382), including limitations on use of tax losses generated from post-restructuring or post-bankruptcy asset or stock sales;

h. Advise Debtor as to the proper treatment of post-petition interest for state and federal income tax purposes;

i. Advise Debtor as to the proper state and federal income tax treatment of pre-petition and post-petition reorganization costs including restructuring-related professional fees and other costs, the categorization and analysis of such costs, and the technical positions related thereto;

j. Advise Debtor in Debtor's evaluation and modeling of the tax effects of liquidating, disposing of assets, merging or converting entities as part of the restructuring, including the effects on federal and state tax attributes, state incentives, apportionment and other tax planning;

k. Advise Debtor on state income tax treatment and planning for restructuring or bankruptcy provisions in various jurisdictions including cancellation of indebtedness calculation, adjustments to tax attributes and limitations on tax attribute utilization;

l. Advise Debtor on responding to tax notices and audits from various taxing authorities;

m. Advise Debtor on income tax return reporting of bankruptcy issues and related matters;

n. Advise Debtor in its review and analysis of the tax treatment of items adjusted for financial reporting purposes as a result of "fresh start" accounting as required for

the emergence date of the U.S. financial statements in an effort to identify the appropriate tax treatment of adjustments to equity (including issuance of new equity, options, and/or warrants) and other tax basis adjustments to assets and liabilities recorded;

o. Assist in documenting as appropriate, the tax analysis, development of Debtor's opinions, recommendation, observations, and correspondence for any proposed restructuring alternative tax issue or other tax matter described above;

p. Advise Debtor regarding other state or federal income tax questions that may arise in the course of this engagement, as requested by Debtor, and as may be agreed to by Deloitte Tax; and

q. Advise Debtor in Debtors efforts to calculate tax basis in the stock in each of Debtor's subsidiaries or other entity interests.

13. The hourly rates for the aforementioned services are as follows:

National Partner / Principal / Director	$800.00
Partner / Principal / Director	$680.00
Senior Manager	$600.00
Manager	$475.00
Senior	$450.00
Staff	$290.00

14. In addition to other fees and expenses described in the Engagement Agreement, Deloitte Tax will bill the Debtor for its reasonable out-pocket expenses, including travel (with air travel based on coach fares), meals, lodging, photocopying, delivery services, postage, vendor charges, and other expenses incurred in providing the services.

15. To the extent, if any, additional services are requested beyond the scope of services described in the Engagement Letter, they will be subject to the mutual agreement of the Debtor and Deloitte Tax at such time as Deloitte Tax is engaged to perform the services, and such additional services will be described in a separate engagement letter subject to Court authorization in a supplemental retention application.

16. Deloitte Tax requests that it be permitted to submit monthly invoices for services rendered and expenses incurred. Deloitte Tax also requests that such invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter and in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Fee Guidelines, and further orders of the Court.

17. In the normal course of business, Deloitte Tax revises its hourly rates to reflect changes in responsibilities, increased experience, geographic differentials and increased costs of doing business. Changes in the applicable foregoing rates will be noted on the monthly statements for the first time period in which the revised rates will become effective. In addition, Deloitte Tax will provide notice of such changes within ten business days thereof to the U.S. Trustee, the Court, and the Committee.

18. Deloitte & Touche LLP ("Deloitte & Touche"), an affiliate of Deloitte Tax, has completed a reorganization of some of its businesses, including its financial advisory services, tax services, solutions, human capital and outsourcing businesses. This reorganization is intended to align the organizational structure more closely with the manner in which business is conducted. These businesses are now being conducted by entities affiliated with Deloitte & Touche, including Deloitte Tax, Deloitte Consulting LLP and Deloitte Financial Advisory Services LLP. Some services incidental to the tasks to be performed by Deloitte Tax in this case may be performed by personnel now employed by or associated with these affiliates of Deloitte Tax or their respective subsidiaries, including subsidiaries located outside of the United States. The fees and expenses with respect to such services will be included on the fee applications of Deloitte Tax.

Executed this 15th day of November, 2013.

By: _____

John Jarvis
Director
Deloitte Tax LLP

Exhibit A

The Engagement Letter

Deloitte.

Deloitte Tax LLP
555 East Wells Street
Suite 1400
Milwaukee, WI 53202
USA

Tel: +1 414 977 5432
Fax: +1 414 905 0576
www.deloitte.com

October 8, 2013

Mr. Jack Irvin
Chief Financial Officer
Groeb Farms, Inc.
10464 Bryan Highway
Onsted, MI 49265

Dear Mr. Irvin:

Thank you for choosing Deloitte Tax LLP ("Deloitte Tax" or "our") to provide income tax advisory services (the "Services") to Groeb Farms, Inc. ("Client") in connection with Client's Chapter 11 filing (the "Case"). This engagement letter ("Engagement Letter") describes the scope of the Services, the respective responsibilities of Deloitte Tax and Client, and the fees associated with such Services.

SCOPE OF SERVICES

Client and Deloitte Tax agree that the terms of this Engagement Letter will apply to all Services provided by Deloitte Tax to Client during the period beginning **October 7, 2013,** the date on which Client has filed its income tax returns for the year that includes its restructuring transactions, or Client's emergence from bankruptcy (whichever is earlier), unless such services are the subject of a separate written agreement entered into between Deloitte Tax and Client.

Deloitte Tax has agreed to perform the income tax advisory services related to debt discharge and other tax issues arising in connection with Client's restructuring and/or Chapter 11 filing of which Client is the subject. Over the course of the engagement, the Services may include the following:

(i) Advise Client in Client's work with Client's counsel and Client's financial advisors on the cash tax effects of restructuring and bankruptcy and the post-restructuring tax profile, including plan of reorganization tax costs. This will include gaining an understanding of the Client's financial advisors' valuation model and disclosure model to consider accuracy of tax assumptions;

(ii) Advise Client regarding the restructuring and bankruptcy emergence process from a tax perspective, including the tax work plan;

(iii) Advise Client on the cancellation of debt income for tax purposes under Internal Revenue Code ("IRC") section 108;

(iv) Advise Client on post-bankruptcy tax attributes (tax basis in assets, tax basis in subsidiary stock and net operating loss carryovers) available under the applicable tax regulations and the reduction of such attributes based on Client's operating projections, including a technical analysis of the effects of Treasury Regulation Section 1.1502-28 and the interplay with IRC sections 108 and 1017, if applicable;

(v) Advise Client on potential effect of the Alternative Minimum Tax in various post-emergence scenarios;

Member of
Deloitte Touche Tohmatsu Limited

(vi) Advise Client on the effects of tax rules under IRC sections 382(l)(5) and (l)(6) pertaining to the post-bankruptcy net operating loss carryovers and limitations on their utilization and Client's ability to qualify for IRC section 382(l)(5);

(vii) Advise Client on net built-in gain or net built-in loss position at the time of "ownership change" (as defined under IRC section 382), including limitations on use of tax losses generated from post-restructuring or post-bankruptcy asset or stock sales;

(viii) Advise Client as to the proper treatment of post-petition interest for state and federal income tax purposes;

(ix) Advise Client as to the proper state and federal income tax treatment of pre-petition and post-petition reorganization costs including restructuring-related professional fees and other costs, the categorization and analysis of such costs, and the technical positions related thereto;

(x) Advise Client in Client's evaluation and modeling of the tax effects of liquidating, disposing of assets, merging or converting entities as part of the restructuring, including the effects on federal and state tax attributes, state incentives, apportionment and other tax planning;

(xi) Advise Client on state income tax treatment and planning for restructuring or bankruptcy provisions in various jurisdictions including cancellation of indebtedness calculation, adjustments to tax attributes and limitations on tax attribute utilization;

(xii) Advise Client on responding to tax notices and audits from various taxing authorities;

(xiii) Advise Client on income tax return reporting of bankruptcy issues and related matters;

(xiv) Advise Client in its review and analysis of the tax treatment of items adjusted for financial reporting purposes as a result of "fresh start" accounting as required for the emergence date of the U.S. financial statements in an effort to identify the appropriate tax treatment of adjustments to equity (including issuance of new equity, options, and/or warrants) and other tax basis adjustments to assets and liabilities recorded;

(xv) Assist in documenting as appropriate, the tax analysis, development of Client's opinions, recommendation, observations, and correspondence for any proposed restructuring alternative tax issue or other tax matter described above;

(xvi) Advise Client regarding other state or federal income tax questions that may arise in the course of this engagement, as requested by Client, and as may be agreed to by Deloitte Tax; and

(xvii) Advise Client in Clients efforts to calculate tax basis in the stock in each of Client's subsidiaries or other entity interests.

From time to time additional Deloitte Tax services may be requested by Client, at which point, and to the extent agreed to by Deloitte Tax, an addendum ("Addendum") setting forth the scope of such services and the effective date of the performance thereof shall be executed as an addition to this Engagement Letter. The Addendum shall be executed by authorized representatives of Client and Deloitte Tax and shall become a part of this Engagement Letter. In the event of any inconsistency in the terms set forth in this Engagement Letter and the attached General Business Terms and Privacy Notice, the terms of this

Engagement Letter shall control. In the event of any inconsistency in the terms set forth in this Engagement Letter and the terms of any Addendum hereto, the terms of this Engagement Letter shall control. Notwithstanding the immediately preceding sentence, in the event that an Addendum expressly provides that certain provisions therein shall control over specified provisions of this Engagement Letter, then, to the extent that such provisions of the Addendum conflict or are inconsistent with the specified provisions of this Engagement Letter, such provisions of the Addendum shall control. If an Addendum is not executed, as previously described, the terms of this Engagement Letter will apply to the additional Deloitte Tax services provided.

REPORTABLE TRANSACTIONS

The Internal Revenue Service ("IRS") and several states have promulgated rules that require taxpayers to disclose their participation in reportable transactions by attaching a disclosure form to their Federal and/or state income tax returns and, when necessary, by filing a copy of that disclosure form with the IRS and/or the applicable state authority. These rules impose a significant disclosure obligations that may encompass transactions entered into in the normal course of business. The Services that are the subject of this Engagement Letter do not include any obligation by Deloitte Tax to identify any reportable transactions or disclosure obligations. Any services regarding reportable transactions will be provided under the terms of a separate engagement letter. Client is responsible for ensuring that it has properly disclosed all reportable transactions; failure to make required disclosure will result in substantial penalties. Deloitte Tax will not be liable for any penalties resulting from Client's failure to accurately and timely file any required reportable transaction disclosure.

ECONOMIC SUBSTANCE PENALTY

Federal law imposes a strict liability penalty of 20% (or 40% for transactions not adequately disclosed) of the portion of any underpayment attributable to the disallowance of claimed tax benefits by reason of a transaction failing to meet the requirements of the codified economic substance doctrine (IRC section 7701(o)) or any similar rule of law. Where Deloitte Tax advises whether the codified doctrine is relevant to any of Client's transaction(s), such analysis will be based on existing judicial, regulatory and administrative guidance. Client should understand that, because the IRS has not provided substantive guidance regarding the relevance of the codified doctrine or when the associated penalty will be asserted, the IRS could assert that Client's transaction fails the requirements of the codified doctrine and assert the associated penalty notwithstanding Deloitte Tax's analysis or conclusion that the codified doctrine is not relevant. Due to the strict liability nature of the penalty, Client cannot show reasonable cause by establishing reliance upon any advice received from Deloitte Tax.

TAX POSITIONS AND POTENTIAL PENALTIES

Deloitte Tax will discuss with Client tax positions that Deloitte Tax is aware of as a result of the services and for which Client or Deloitte Tax could be subject to potential penalties. With respect to those tax positions, Deloitte Tax will discuss any opportunity to avoid such penalties through adequate disclosure, if relevant, and the requirements for adequate disclosure. Client should be aware that in certain instances, the standards to avoid a potential penalty applicable to Deloitte Tax, as a tax return preparer, may exceed the accuracy related penalty standards applicable to Client.

ACKNOWLEDGEMENTS AND AGREEMENTS

The Services will be performed in accordance with the *Statement on Standards for Consulting Services* established by the American Institute of Certified Public Accountants ("AICPA"). The Services to be performed by Deloitte Tax will be established by mutual agreement and can be changed or modified in the same manner. Deloitte Tax will promptly inform Client of any circumstances that warrant a change in the scope of the specific Services to be provided, and similarly, Client agrees to notify Deloitte Tax promptly if modifications to the Services are requested.

It is contemplated that the Services requested from Deloitte Tax may include oral and written opinions, consulting, recommendations and other communications rendered in response to specific tax questions posed by Client. Deloitte Tax's analysis and response to these tax questions may be based upon an analysis of various documentation including, but not limited to, legal opinions, books and records (collectively, "books and records") relevant to Client's transactions and business activity that Client provides to Deloitte Tax. With respect to such Services, Deloitte Tax is entitled to assume without independent verification the accuracy of all representations, assumptions, information and data provided by Client and its representatives. Deloitte Tax may ask Client to clarify or supplement information provided in this context.

Client acknowledges and agrees that the Services provided pursuant to this Engagement Letter will be based solely upon:

(a) The representations, information, documents and other facts provided to Deloitte Tax by Client, its personnel and any representatives thereof;

(b) Deloitte Tax's assumption that there will be timely execution, delivery and performance as may be required by any representation or documents submitted by Client with respect to the Deloitte Tax Services;

(c) Client understanding that Client will maintain ultimate responsibility for all management decisions and management functions. Client understands and agrees that the ultimate responsibility, with respect to the appropriate application and interpretation of any oral or written communications, rests with management of Client. Deloitte Tax will not be held liable for any misinterpretations of oral or written communications regarding the application of tax advice;

(d) Client's understanding that Deloitte Tax will only be responsible to provide tax advice with respect to the specific matter, transaction or question actually presented by Client, including the type of tax and the taxing jurisdiction specifically identified by Client (e.g., U.S. federal tax);

(e) Client's understanding that any tax advice provided pursuant hereto will be based upon the law, regulations, cases, rulings, and other tax authority in effect at the time specific tax advice is provided. If there are subsequent changes in or to the foregoing tax authorities (for which Deloitte Tax shall have no specific responsibility to advise Client), Client acknowledges that such changes may result in that tax advice being rendered invalid or necessitate (upon Client's request) a reconsideration of that prior tax advice;

(f) Client's understanding and agreement that the results of Deloitte Tax's tax advice may be audited and challenged by the IRS and other tax agencies, who may not agree with our positions. In this regard, Client understands that the result of any tax advice is not binding on the IRS, other tax

agencies or the courts and should never be considered a representation, warranty, or guarantee that the IRS, other tax agencies or the courts will concur with our advice or opinion;

(g) Client's understanding that the review of documents [and tax returns] under this Engagement Letter does not constitute an engagement to provide audit, compilation, review or attest services as described in the pronouncements on professional standards issued by the AICPA or the U.S. Public Company Accounting Oversight Board; and

(h) Deloitte Tax, as a result of providing such tax advice, is under no obligation to represent Client with respect to any such challenge or an administrative or judicial challenge thereof. Deloitte Tax may be available to represent Client before the appropriate administrative tax authorities, if permissible, for an additional fee that is mutually agreed upon and which is subject to a separate engagement letter.

Although Deloitte Tax might in certain circumstances provide Client with drafts of a deliverable before it is finalized, Client understands that Client may not rely upon any of the analysis, conclusions, or recommendations unless and until the final deliverable is issued. Any part of our analysis, including the recommendations or conclusions may change between the time of any draft and the issuance of a final deliverable.

CONSENT FOR DISCLOSURE AND USE OF TAX RETURN INFORMATION

Client authorizes that any and all information (i) furnished to Deloitte Tax for or in connection with the services under this Engagement Letter, (ii) derived or generated by Deloitte Tax from the information described in (i) above, or (iii) associated with prior years' tax return information in the possession of Deloitte Tax may, for a period of up to eight (8) years from the date of this Engagement Letter, be disclosed to and considered and used by any Deloitte Tax affiliate, related entity (or its affiliate) or subcontractor, in each case, whether located within or outside the United States, engaged directly or indirectly for the purpose of providing services in connection with the services under this Engagement Letter and preparation of tax returns, tax planning, audited financial statements, or other financial statements or financial information as required by a government authority, municipality or regulatory body. Additionally, Client authorizes that disclosure of information described in (i) through (iii) of this paragraph may be made to Client's counsel and other Client advisors in connection with the Services under this Engagement Letter. Disclosures under this paragraph may consist of all information contained in Client's tax returns; if Client wishes to request a more limited disclosure of tax return information, Client must inform Deloitte Tax. Client acknowledges that Client's tax return information may be disclosed to Deloitte Tax affiliates, related entities (or other affiliates) or subcontractors located outside of the United States.

PROFESSIONAL FEES AND EXPENSES

The Deloitte Tax professional fees for Services are based on the amount of professional time required and the following hourly rates, which vary depending upon the experience level of the professionals involved, plus reasonable out-of-pocket expenses:

	Rate/Hour
National Partner/Principal/Director	$800
Partner/Principal/Director	$680
Senior Manager	$600
Manager	$475
Senior	$450
Staff	$290

In the normal course of business, Deloitte Tax revises its hourly rates to reflect changes in responsibilities, increased experience, geographical differentials and increased costs of doing business. Changes in the foregoing billing hourly rates must be approved in advance by Client and then noted on the invoices for the first time period in which the revised rates become effective.

The reasonable out-of-pocket expenses, including travel (with air travel based on coach fares), report production, delivery services, and other expenses incurred in providing the Services, are reflected as additional amounts on the bills.

In addition, in connection with the engagement Deloitte Tax will be entitled to compensation for any time and actual reasonable out-of-pocket expenses including, without limitation, reasonable legal fees and expenses that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings relating to Client, including, without limitation, those relating to Client but arising other than as a result of or in connection with this agreement.

Deloitte Tax intends to apply for compensation for professional services to be rendered in connection with the Case and for reimbursement of expenses incurred in accordance with applicable provisions of the United States Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, any local rules and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under § 330. In this Case, payment of fees and reimbursement of expenses will be subject to ultimate allowance and approval by the Bankruptcy Court (as defined below). However, in the interim, Client will ask the Bankruptcy Court for approval to allow Deloitte Tax to submit invoices in accordance with the local rules of that jurisdiction. Payment of these invoices will be made by Client on an interim basis as permitted by the Bankruptcy Court, and subject to final approval and allowance upon application to and order by the Bankruptcy Court in accordance with the customary rules for allowance of professional fees. Deloitte Tax will ask authorization from the Bankruptcy Court to file fee applications on a quarterly basis. Deloitte Tax will provide you with an invoice on a regular basis, with the invoice due and payable by the Client pursuant to the appropriate payment mechanism provided by the Bankruptcy Court.

Client agrees that Client will promptly seek the Bankruptcy Court's approval of the Engagement Letter. The application, proposed order and other supporting documents (collectively, the "Application") submitted to the Bankruptcy Court seeking its approval of this engagement must be satisfactory to Deloitte Tax in all respects. In addition to Deloitte Tax's other rights or remedies hereunder, Deloitte Tax may, in its sole discretion and without any liability arising there from, terminate this engagement in the event that (a) a third party objects or threatens to object, or Deloitte Tax reasonably believes that a third party may object, in the form of an objection or otherwise, to Deloitte Tax's retention by Client on the terms and conditions set forth in this Engagement Letter, (b) a final order authorizing the employment of

Deloitte Tax is not issued by the Bankruptcy Court on or before sixty (60) days from the date of this Engagement Letter on the terms and conditions set forth herein, or on such other terms and conditions as are satisfactory to Deloitte Tax, or (c) the Application is denied by the Bankruptcy Court. In such event, Client hereby agrees to withdraw or amend, promptly upon Deloitte Tax's request, any Application filed or to be filed with the Bankruptcy Court to retain Deloitte Tax's services in the bankruptcy proceeding.

For purposes of this Engagement Letter, together with the General Business Terms and Appendices attached hereto, the term "Bankruptcy Court" shall mean the United State Bankruptcy Court with which the Client has filed a petition.

ACCEPTANCE

This Engagement Letter together with the General Business Terms and Appendices attached hereto, constitutes the entire agreement between Client and Deloitte Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and Deloitte Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to our office. Your signature constitutes Client's consent to disclosure and use of Client's tax return information in the manner described above. Your signature also constitutes acknowledgment of receipt of the attached Privacy Notice.

Thank you for providing Deloitte Tax the opportunity to serve you. If you have any questions regarding the Services described in this Engagement Letter, or any other advice that Deloitte Tax may provide to you, please feel free to contact me at (414) 977-5432.

Very truly yours,

DELOITTE TAX LLP

By: John M. Jarvis

John Jarvis, Tax Director

AGREED AND ACCEPTED:

GROEB FARMS, INC.

By: Jack M. Irvin

Printed Name: Jack M. Irvin, Jr.

Title: VP - CFO

Date: 10/8/13

Attachment

jlh\N:\G\Groeb Farms, Inc\2013\E100213a_bankruptcy.docx

DELOITTE TAX LLP GENERAL BUSINESS TERMS

1. **Services.** It is understood and agreed that Deloitte Tax LLP's ("Deloitte Tax") services (the "Services") under the engagement letter to which these terms are attached (the "Engagement Letter") may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the Client.

2. **Payment of Invoices.** Deloitte Tax's invoices are due upon presentation subject to any applicable Bankruptcy Court orders, rules or procedures. Invoices upon which payment is not received within thirty (30) days of the invoice date shall accrue a late charge of the lesser of (i) 1½% per month or (ii) the highest rate allowable by law, in each case compounded monthly to the extent allowable by law. Without limiting its rights or remedies, Deloitte Tax shall have the right to halt or terminate the Services entirely if payment is not received within thirty (30) days of the invoice date subject to any applicable Bankruptcy Court orders, rules or procedures. The Client shall be responsible for all taxes imposed on the Services or on the transaction, other than Deloitte Tax's income taxes imposed on a net basis or by employment withholding, and other than taxes imposed on Deloitte Tax's property.

3. **Term.** Unless terminated sooner in accordance with its terms, this engagement shall terminate on the completion of the Services. This engagement may be terminated by either party at any time, with or without cause, by giving written notice to the other party not less than thirty (30) days before the effective date of termination; provided that, in the event of a termination for cause, the breaching party shall have the right to cure the breach within the notice period. Deloitte Tax may terminate this engagement upon written notice to the Client if Deloitte Tax determines that (a) a governmental, regulatory or professional entity (including, without limitation, the American Institute of Certified Public Accountants, the Public Company Accounting Oversight Board (the "PCAOB") or the Securities and Exchange Commission) or an entity having the force of law has introduced a new, or modified an existing, law, rule, regulation, interpretation or decision, the result of which would render Deloitte Tax's performance of any part of the engagement illegal or otherwise unlawful or in conflict with independence or professional rules, or (b) circumstances change (including, without limitation, changes in ownership of the Client or any of its affiliates) such that Deloitte Tax's performance of any part of the engagement would be illegal or otherwise unlawful or in conflict with independence or professional rules. Upon termination of the engagement, the Client will compensate Deloitte Tax under the terms of the Engagement Letter for the Services performed and expenses incurred through the effective date of termination.

4. **Ownership of Deloitte Tax Property.**

a) Deloitte Tax has created, acquired, or otherwise has rights in, and may, in connection with the performance of the Services, employ, provide, modify, create, acquire, or otherwise obtain rights in, works of authorship, materials, information and other intellectual property (collectively, the "Deloitte Tax Technology").

b) Except as provided below, upon full and final payment to Deloitte Tax hereunder, the tangible items specified as deliverables or work product in the Engagement Letter (the "Deliverables"), excluding any Deliverables that are subject to a separate license agreement between Deloitte Tax and Client, will become the property of Client. To the extent that any Deloitte Tax Technology is contained in any of the Deliverables (other than any Deloitte Tax Technology that is subject to a separate license agreement between Deloitte Tax or one of its affiliates and Client), Deloitte Tax hereby grants Client, upon full and final payment to Deloitte Tax hereunder, a royalty-free, fully paid-up, worldwide, nonexclusive license to use such Deloitte Tax Technology in connection with the Deliverables.

c) The project files (excluding the Deliverables) created by Deloitte Tax are the sole property of Deloitte Tax. Except for the foregoing license grant, Deloitte Tax or its licensors retain all rights in and to all Deloitte Tax Technology. Deloitte Tax does not agree to any terms that may be construed as precluding or limiting in any way its right to (i) provide consulting or other services of any kind or nature whatsoever to any person or entity as Deloitte Tax in its sole discretion deems appropriate or (ii) develop for itself, or for others, materials that are competitive with those produced as a result of the Services, irrespective of their similarity to the Deliverables.

d) To the extent any Deloitte Tax Technology provided to the Client hereunder is a product (to the extent it constitutes merchandise within the meaning of section 471 of the Internal Revenue Code), such Deloitte Tax Technology is licensed to the Client by Deloitte Tax as agent for Deloitte Tax Products Company LLC on the terms and conditions herein. The assignment and license grant in this paragraph 7(d) do not apply to any Deloitte Tax Technology (including any modifications or enhancements thereto or derivative works based thereon) that is subject to a separate license agreement between the Client and a third party, including without limitation, Deloitte Tax Products Company LLC.

5. **Limitation on Warranties. THIS IS A SERVICES ENGAGEMENT. DELOITTE TAX WARRANTS THAT IT SHALL PERFORM THE SERVICES IN GOOD FAITH AND WITH DUE PROFESSIONAL CARE. DELOITTE TAX DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION,**

WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. THE CLIENT'S EXCLUSIVE REMEDY FOR ANY BREACH OF THIS WARRANTY SHALL BE FOR DELOITTE TAX, UPON RECEIPT OF WRITTEN NOTICE, TO USE DILIGENT EFFORTS TO CURE SUCH BREACH, OR, FAILING ANY CURE IN A REASONABLE PERIOD OF TIME, THE RETURN OF PROFESSIONAL FEES PAID TO DELOITTE TAX HEREUNDER WITH RESPECT TO THE SERVICES GIVING RISE TO SUCH BREACH.

6. **Limitation on Damages.** The Client agrees that Deloitte Tax, its subcontractors and their respective personnel shall not be liable to the Client for any claims, liabilities or expenses relating to this engagement ("Claims") for an aggregate amount in excess of the fees paid by the Client to Deloitte Tax under this engagement, except to the extent finally judicially determined to have resulted primarily from the recklessness, bad faith or intentional misconduct of Deloitte Tax or its subcontractors, In no event shall Deloitte Tax, its subcontractors or their respective personnel be liable for any loss of use, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage or expense relating to this engagement. In circumstances where all or any portion of the provisions of this paragraph are finally judicially determined to be unavailable, the aggregate liability of Deloitte Tax, its subcontractors and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim. Notwithstanding the foregoing, the aforementioned limitation of liability shall not apply to Services performed during the pendency of the bankruptcy prior to the Effective Date of the plan of reorganization.

7. **Client Responsibilities.** The Client shall cooperate with Deloitte Tax in the performance by Deloitte Tax of the Services, including, without limitation, providing Deloitte Tax with reasonable facilities and timely access to data, information and personnel of the Client. The Client shall be responsible for the performance of its personnel and agents and for the accuracy and completeness of all data and information provided to Deloitte Tax for purposes of the performance by Deloitte Tax of the Services. The Client acknowledges and agrees that Deloitte Tax's performance is dependent upon the timely and effective satisfaction of the Client's responsibilities hereunder and timely decisions and approvals of the Client in connection with the Services. Deloitte Tax shall be entitled to rely on all decisions and approvals of the Client. The Client shall be solely responsible for, among other things: (a) making all management decisions and performing all management functions; (b) designating an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the Services; (c) evaluating the adequacy and results of the Services performed; (d) accepting responsibility for the results of the Services; and (e) establishing and maintaining internal controls, including, without limitation, monitoring ongoing activities.

8. **Force Majeure.** Except for the payment of money, neither party shall be liable for any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other party (including, without limitation, entities or individuals under its control or any of their respective officers, directors, employees, other personnel and agents), acts or omissions or the failure to cooperate by any third party, fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence or any law, order or requirement of any governmental agency or authority.

9. **Limitation on Actions.** No action, regardless of form, relating to this engagement, may be brought by either party more than one year after the cause of action has accrued, except that an action for nonpayment may be brought by a party not later than one year following the date of the last payment due to the party bringing such action.

10. **Independent Contractor.** It is understood and agreed that each party hereto is an independent contractor and that neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venturer, co-owner or representative. Neither party shall act or represent itself, directly or by implication, in any such capacity or in any manner assume or create any obligation on behalf of, or in the name of, the other.

11. **Confidentiality.** To the extent that, in connection with this engagement, Deloitte Tax comes into possession of any tax return information, trade secrets or other proprietary or confidential information of the Client, Deloitte Tax will not disclose such information to any third party without the Client's consent. The Client hereby consents to Deloitte Tax disclosing such information (a) to any affiliate or related entity (including its partners, principals and employees), or to other subcontractors, in each case, whether located within or outside of the United States, that are providing Services in connection with this engagement and that have agreed to be bound by confidentiality obligations similar to those in this paragraph 11; (b) as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with litigation pertaining hereto; or (c) to the extent such information (i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by Deloitte Tax in breach hereof, (ii) becomes available to Deloitte Tax on a nonconfidential basis from a source other than the Client which Deloitte Tax believes is not prohibited from disclosing such information to Deloitte Tax by obligation to the Client, (iii) is known by Deloitte Tax prior to its receipt from the Client without any obligation of confidentiality with respect thereto, or (iv) is developed by Deloitte Tax independently of any disclosures made by the Client to Deloitte Tax of such information. In satisfying its obligations under this

paragraph, Deloitte Tax shall maintain the Client's trade secrets and proprietary or confidential information in confidence using at least the same degree of care as it employs in maintaining in confidence its own trade secrets and proprietary or confidential information, but in no event less than a reasonable degree of care. Notwithstanding anything to the contrary herein, the Client acknowledges that Deloitte Tax, in connection with performing the Services, may develop or acquire experience, skills, knowledge, and ideas that are retained in the unaided memory of its personnel. The Client acknowledges and agrees that Deloitte Tax may use and disclose such experience, skills, knowledge and ideas.

12. **Survival and Interpretation.** The agreements and undertakings of the Client contained in the Engagement Letter, together with all paragraphs herein relating to payment of invoices, ownership of Deloitte Tax property, limitations on warranties, limitations on damages, limitations on actions, confidentiality, survival and interpretation, assignment and subcontracting, waiver of jury trial, indemnification, governing law, venue, jurisdiction and severability, information and data, and third parties and internal use shall survive the expiration or termination of this engagement. For purposes of these terms, Deloitte Tax shall mean Deloitte Tax LLP and Deloitte Tax Products Company LLC, one of its subsidiaries. The Client acknowledges and agrees that no affiliated or related entity of Deloitte Tax, whether or not acting as a subcontractor (or such entity's personnel) shall have any liability hereunder to the Client or any other person, and the Client will not bring any action against any such affiliated or related entity of Deloitte Tax (or such entity's personnel) in connection with this engagement. Without limiting the foregoing, affiliated and related entities of Deloitte Tax are intended third-party beneficiaries of these terms. Any affiliated or related entity of Deloitte Tax may in its own right enforce such terms, agreements and undertakings. **The provisions of paragraphs 5, 6, 9, 12, 14, 15, 16 and 18, hereof shall apply to the fullest extent of the law, whether in contract, statute, tort (such as *negligence*), or otherwise, notwithstanding the failure of the essential purpose of any remedy.**

13. **Assignment and Subcontracting.** Except as provided below, neither party may assign, transfer or delegate any of its rights or obligations hereunder (including, without limitation, interests or Claims) without the prior written consent of the other party. The Client hereby consents to Deloitte Tax assigning or subcontracting any of Deloitte Tax's rights or obligations hereunder to (a) any affiliate or related entity, whether located within or outside of the United States, or (b) any entity which acquires all or a substantial part of the assets or business of Deloitte Tax. Services performed by Deloitte Tax subcontractors shall be invoiced as professional fees on the same basis as Services performed by Deloitte Tax personnel, unless otherwise agreed.

14. **Waiver of Jury Trial. DELOITTE TAX AND THE CLIENT HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM RELATING TO THIS ENGAGEMENT.**

15. **Indemnification.** The Client shall indemnify and hold harmless Deloitte Tax, its subcontractors and their respective personnel from any claims, liabilities or expenses relating to this engagement ("Claims"), except to the extent finally judicially determined to have resulted primarily from the recklessness, bad faith or intentional misconduct of Deloitte Tax or its subcontractors. In circumstances where all or any portion of the provisions of this paragraph are finally determined to be unavailable, the aggregate liability of Deloitte Tax, its subcontractors and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

16. **Governing Law and Severability.** These terms, the Engagement Letter, including exhibits, and all matters relating to this engagement shall be governed by, and construed in accordance with, the laws of the State of New York (without giving effect to the choice of law principles thereof) except to the extent governed by the bankruptcy laws of the United States. If any provision of such terms or the Engagement Letter is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.

17. **Information and Data.** Deloitte Tax shall be entitled to assume, without independent verification, the accuracy of all representations, assumptions, information and data that the Client and its representatives provide to Deloitte Tax. All assumptions, representations, information and data to be supplied by the Client and its representatives will be complete and accurate to the best of the Client's knowledge. Deloitte Tax may use information and data furnished by others; however, Deloitte Tax shall not be responsible for, and Deloitte Tax shall provide no assurance regarding, the accuracy of any such information or data. Except as specifically agreed to in writing, Deloitte Tax shall not provide advice regarding the financial accounting treatment of any transaction implemented from the Services and will not assume any responsibility for any financial reporting with respect to the Services. The Client shall be responsible for all financial information and statements provided by or on behalf of the Client with respect to any of the Services. Deloitte Tax shall have no responsibility to address any legal matters or questions of law, other than tax law.

18. **Third Parties and Internal Use.** Deloitte Tax acknowledges that Deloitte Tax has not placed any limitations on the Client's disclosure of the tax treatment or tax structure associated with the tax Services or transactions described in the Engagement Letter. Nothing in this paragraph shall be construed as limiting or restricting disclosure of the tax treatment or tax structure of the transaction

as described in Rule 3501(c)(i) of PCAOB Release 2005-014 or Internal Revenue Code ("IRC") sections 6011 and 6111 and related Internal Revenue Service ("IRS") guidance. The Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the tax Services or transactions described in the Engagement Letter. All Services shall be solely for the Client's informational purposes and internal use, and this engagement does not create privity between Deloitte Tax and any person or party other than the Client ("third party"). This engagement is not intended for the express or implied benefit of any third party. Unless otherwise agreed to in writing by Deloitte Tax, no third party is entitled to rely, in any manner or for any purpose, on the advice, opinions, reports or other Services of Deloitte Tax. In the event of any unauthorized reliance, the Client agrees to indemnify and hold harmless Deloitte Tax and its personnel from all third-party claims, liabilities, costs and expenses.

19. **Certain Tax Disclosures and Reporting.** In accordance with IRC sections 6111 and 6112, Deloitte Tax may be required to report to the IRS or certain state tax authorities the Services including without limitation any related tax transaction(s) described in the Engagement Letter as well as the Client's participation therein. In addition, separate and apart from any reporting by Deloitte Tax, the Client, in accordance with IRC section 6011, may also be required to disclose to a taxing authority its participation in one or more transactions which are the subject of this Engagement Letter. The determination of whether, when and to what extent Deloitte Tax and the Client should comply with their respective federal or state "tax shelter" reporting requirements will be made exclusively and respectively by Deloitte Tax and the Client. Deloitte Tax and the Client further agree that (i) any liability for fines or penalties or any other consequences resulting from non-compliance by one party with applicable tax disclosure or reporting rules will be borne or incurred exclusively by the non-compliant party, and (ii) any request by the Client of Deloitte Tax for services in identifying or otherwise consulting on transactions subject to IRC section 6011 or corresponding state law and the reporting or disclosing thereof will be the subject of a separate engagement letter.

20. **Accountant / Client Privilege – IRC §7525.** The Client should be aware that certain information discussed with personnel of Deloitte Tax who are Federally Authorized Tax Practitioners or their agents for the purpose of obtaining Deloitte Tax's advice on tax matters may be privileged from disclosure in any non-criminal tax matters before the IRS and in non-criminal proceedings in Federal court that stem from matters before the IRS, if the United States is a party to the proceedings. The Client is solely responsible for managing the recognition, establishment and maintenance of the confidentiality privilege. The Client must notify Deloitte Tax if the Client wishes to invoke the confidentiality privilege, and Deloitte Tax will cooperate with the Client's reasonable instructions relating to the confidentiality privilege. Circumstances may arise under which the Client may wish to divulge or have Deloitte Tax divulge privileged information to other parties. The Client should be aware that such disclosure might result in a waiver of the confidentiality privilege. Accordingly, if the Client wishes Deloitte Tax to divulge such information, Deloitte Tax shall require the Client to provide Deloitte Tax in advance with written authority to make such disclosures. In addition, if it is ultimately determined that a significant purpose of the tax matter was to avoid or evade any U.S. federal income tax, the Client should be aware that the confidentiality privilege under §7525 of the Internal Revenue Code will not apply to any communications between the Client and Deloitte Tax.

In the event that Deloitte Tax receives a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of privileged information, Deloitte Tax will promptly notify the Client and will follow the Client's reasonable instructions regarding any third party requests or needs for such material before Deloitte Tax would disclose same as may be required under applicable law or rules. The Client agrees to hold Deloitte Tax harmless from, and also assumes responsibility for, any expenses (including attorney's fees, court costs, costs incurred by outside advisors and any other cost imposed whether by way of penalty or otherwise) incurred by Deloitte Tax as a result of the Client's assertion of the confidentiality privilege or the Client's direction to Deloitte Tax to assert the confidentiality privilege on behalf of the Client.

Deloitte Tax Privacy Notice
Groeb Farms, Inc.

Introduction
This privacy notice applies to clients who obtain services from Deloitte Tax. Deloitte Tax refers to Deloitte Tax LLP and its subsidiaries.

Information Collection
Deloitte Tax may collect personally identifiable information ("PII") from you such as:

- Home address
- Home telephone number
- Date of birth
- Government identifiers (such as social security number)

In connection with our client acceptance process, Deloitte Tax may collect PII about you that may be considered sensitive. This could include, for example, history of any criminal activity.

Deloitte Tax may also collect PII about you from, among other places:

- Information you provide directly to us
- Information regarding the services that Deloitte Tax provides or has previously provided to you
- Information Deloitte Tax receives from our affiliated entities or third parties relating to the establishment of our relationship or the provision of services to you

This information can be received in any manner, including in in-person discussions, telephone conversations, and electronic or other written communications.

Information Use
Deloitte Tax collects PII about you to:

- Establish or maintain our relationship with you
- Provide you with services you have requested
- Keep you informed of services we think may be of interest to you

Without PII, Deloitte Tax may be unable to provide you with the services you have requested.

Disclosure of Information
Deloitte Tax may share PII about you with others as permitted by contractual agreement or as required by law, such as:

- Our affiliates
- Third parties in connection with the provision of services to you
- Government entities and regulatory bodies
- Those with whom you have requested us to share information

Deloitte Tax requires third parties who perform services for us to agree to treat PII about you confidentially and securely.

Unless restricted by law, regulation, contract or professional standards, Deloitte Tax may transfer PII about you outside the United States to other countries for the purposes described in this privacy notice.

Deloitte Tax will provide notice and obtain your consent before:

- Sharing PII about you with an unaffiliated third party who is not performing services for us, except if such sharing is otherwise permitted by this privacy notice, or
- Using sensitive PII about you for purposes not described in this privacy notice

Deloitte Tax does not sell or lease PII about you to others.

Access
You may request access to the PII that Deloitte Tax has about you. You may also request the correction, amendment or deletion of PII about you that is inaccurate. Deloitte Tax will treat requests for access, correction, amendment or deletion of PII about you in accordance with its internal policies and applicable legal requirements.

Information Security
Deloitte Tax maintains reasonable physical, administrative and technical safeguards to protect PII from loss, misuse, or unauthorized access, disclosure, alteration or destruction. *Our personnel and the personnel of our affiliates are provided access to PII about you only if they have a need to know the information in connection with a legitimate business purpose, such as (i) the provision of services to you* or (ii) to help identify other services that Deloitte Tax and its affiliates offer that may be of interest or use to you.

Changes to This Privacy Notice
Deloitte Tax reserves the right to change this privacy notice. Deloitte Tax will provide you with a revised privacy notice that reflects such changes as required by law.

Questions
If you have any questions or concerns regarding this notice, please contact your engagement partner/principal/director.

Schedule 1

Debtor
Groeb Farms, Inc.

Officers & Directors
Alison Tringale
Craig Moore
Ernest L. Groeb
Jack Irvin, Jr.
Jodi Sullivan
John J. Wolf
Joyce Schlachter
Michael Bailey
Michael Modjeski
Rolf Richter
Thomas H. Jenkins
Troy L. Groeb

Debtor's Bankruptcy Counsel
Foley & Lardner LLP

Dip Lender's Counsel
Kirkland & Ellis

Largest Secured Creditors
Argosy Investment Partners III, L.P
HC Capital Holdings - 0909A, LLC
Horizon Capital Partners III, L.P.
Marquette Capital Fund I, LP
Wells Fargo, N.A

Other Involved Party
Adee Honey Farms
Bill Rhodes Honey Company, LLC
Hackenberg Apiaries
Beelogic Enterprises
Bees Brothers LLC
Buoye Honey
BWB Honey
Citrofruit
Conex Trading Company, Inc.
Delta Food International Inc.
Grupo Berhfer, S.A. De C.V
JET

Kashmir Apiaries Exports
Lamex
Little Bee Impex
Naiman Foods
Natural Honey Importers
Resurgance Corp.
Sarahimpex
Sunland Trading, Inc.
Thapar, Inc. DBA Ergogenic Nutrition
Tony Lalonde Sales Prt
Tricorbraun
Unipro Foodservice, Inc.
Vicentin Saic Sucursal
World Food Basket Inc

Shareholder
Groeb Farms Partnership
Horizon Partners, Ltd.

Unsecured Creditor Counsel
Dykema Gosset

Professional Services Firm
Conway MacKenzie
Houlihan Lokey

Schedule 2

Parties-in-Interest for whom Deloitte Tax LLP ("Deloitte Tax") or its affiliates have provided services in matters unrelated to this case or with whom Deloitte Tax or its affiliates have other relationships, such as banking relationships.

Groeb Farms, Inc.
Dykema Gosset
Foley & Lardner LLP
Groeb Farms Partnership
HC Capital Holdings - 0909A, LLC
Horizon Capital Partners III, L.P.
Horizon Partners, Ltd.
Houlihan Lokey
Kirkland & Ellis LLP
Tricorbraun
Wells Fargo, N.A

EXHIBIT 6

Documentary Exhibits

(Not Applicable)

EXHIBIT 4

Tax Service Provider to Groeb Farms, Inc.
Hourly Rate Services
Reflecting for the Period of October 1, 2013 through December 31, 2013

Name	Title	Billable Hours	Hourly Rate
SCHNEIDER, MARK ALAN	NATIONAL PARTNER	1.1	$ 800
FORREST, JONATHAN I	NATIONAL PARTNER	2.0	$ 800
WATSON JR, JAMES R	PARTNER	23.7	$ 680
JARVIS, JOHN MURRAY	DIRECTOR	27.0	$ 680
SAMSON, MARIE BERNADETTE	SENIOR MANAGER	55.2	$ 600
KROZEK, DEREK J	SENIOR MANAGER	43.1	$ 600
HARTZHEIM, LORI A	SENIOR MANAGER	0.6	$ 600
DEPALMA, SARA	MANAGER	10.4	$ 475
MOGALAPALLI, VENKATA	MANAGER	0.8	$ 475
TOTAL		**163.9**	**Hours**

Average Hourly Rate of Professionals

	Total Fees
$	880.00
$	1,600.00
$	16,116.00
$	18,360.00
$	33,120.00
$	25,860.00
$	360.00
$	4,940.00
$	380.00
$	**101,616.00**
$	**619.99**

EXHIBIT 5

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description	Rate	Hours	Fees
Chapter 11 Administration				
10/1/2013				
KROZEK, DEREK J	Worked on bankruptcy administrative matters, specifically, preparation of engagement letter.	$ 600	0.4	$ 240
10/3/2013				
KROZEK, DEREK J	Worked on bankruptcy administrative matters, specifically, review of engagement letter.	$ 600	0.4	$ 240
10/24/2013				
KROZEK, DEREK J	Correspondence and related discussions with Office of General Counsel ("OGC") regarding retention.	$ 600	1.3	$ 780
10/25/2013				
KROZEK, DEREK J	Additional correspondence with OGC regarding Chapter 11 administration.	$ 600	0.9	$ 540
10/28/2013				
SAMSON, MARIE BERNADETTE	Additional correspondence with OGC regarding Chapter 11 administration.	$ 600	2.1	$ 1,260
12/10/2013				
SAMSON, MARIE BERNADETTE	Discuss bankruptcy proceedings with OGC regarding necessary filing requirements.	$ 600	0.3	$ 180
12/17/2013				
SAMSON, MARIE BERNADETTE	Prepared monthly statement detail based on bankruptcy proceedings.	$ 600	0.7	$ 420
12/18/2013				
KROZEK, DEREK J	Reviewed monthly statement detail provided by M. Samson of Deloitte Tax LLP.	$ 600	0.3	$ 180
Subtotal Chapter 11 Administration			**6.4**	**3,840.0**
Federal Income Tax Model Preparation				
10/21/2013				
SAMSON, MARIE BERNADETTE	Prepared preliminary tax considerations document of tax issues arising in a restructuring.	$ 600	0.9	$ 540
WATSON JR, JAMES R	Reviewed preliminary tax considerations document.	$ 680	0.9	$ 612
10/23/2013				
WATSON JR, JAMES R	Prepared comments to draft preliminary tax considerations document.	$ 680	1.1	$ 748

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description	Rate	Hours	Fees
10/29/2013				
SAMSON, MARIE BERNADETTE	Update preliminary tax considerations document for comments provided and updated language in the draft plan of reorganization.	$ 600	1.4	$ 840
10/31/2013				
WATSON JR, JAMES R	Reviewed revisions to preliminary tax considerations document.	$ 680	0.6	$ 408
11/4/2013				
WATSON JR, JAMES R	Discussed post emergence capital structure with M. Samson of Deloitte Tax LLP and members of Peak Rock Capital.	$ 680	0.6	$ 408
SAMSON, MARIE BERNADETTE	Discussed post emergence capital structure with J. Watson of Deloitte Tax LLP and members of Peak Rock Capital.	$ 600	0.6	$ 360
11/5/2013				
SAMSON, MARIE BERNADETTE	Updated cancellation of debt calculation based on new information provided.	$ 600	1.4	$ 840
11/6/2013				
KROZEK, DEREK J	Reviewed cancellation of debt calculation based on new information provided.	$ 600	1.3	$ 780
11/7/2013				
JARVIS, JOHN MURRAY	Discussion with J. Irvin of Groeb Farms to discuss tax matters.	$ 680	0.9	$ 612
JARVIS, JOHN MURRAY	Preparation for call with J. Irvin of Groeb Farms to discuss tax matters.	$ 680	0.7	$ 476
WATSON JR, JAMES R	Reviewed revised summary prepared by M. Samson of tax considerations in connection with the restructuring.	$ 680	1.2	$ 816
KROZEK, DEREK J	Reviewed revised summary prepared by M. Samson of tax considerations in connection with the restructuring.	$ 600	1.4	$ 840
KROZEK, DEREK J	Met with M. Samson of Deloitte Tax LLP to discuss revised summary and related next steps.	$ 600	0.4	$ 240
SAMSON, MARIE BERNADETTE	Revised preliminary tax communication to the client related to tax considerations associated with the proposed restructuring.	$ 600	2.6	$ 1,560
SAMSON, MARIE BERNADETTE	Met with D. Krozek of Deloitte Tax LLP to discuss summary and related next steps.	$ 600	0.4	$ 240
11/8/2013				
KROZEK, DEREK J	Prepared edits to the summary document provided by M. Samson.	$ 600	1.9	$ 1,140
SAMSON, MARIE BERNADETTE	Prepared revisions to tax communication to client.	$ 600	0.6	$ 360
11/10/2013				
WATSON JR, JAMES R	Reviewed updates to tax communication.	$ 680	0.9	$ 612
11/11/2013				

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date		Description		Rate	Hours		Fees
	KROZEK, DEREK J	Discussion with J. Watson, J. Jarvis, S. DePalma and M. Samson of Deloitte Tax LLP, T. Davis of Kirkland & Ellis, J. Irvin of Groeb Farms and members of Peak Rock Capital regarding tax analysis.	$	600	0.8	$	480
	SAMSON, MARIE BERNADETTE	Discussion with J. Watson, J. Jarvis, S. DePalma and D. Krozek of Deloite Tax LLP, T. Davis of Kirkland & Ellis, J. Irvin of Groeb Farms and members of Peak Rock Capital regarding tax analysis.	$	600	0.8	$	480
	SAMSON, MARIE BERNADETTE	Prepared edits to the preliminary tax communication drafted by S. DePalma.	$	600	0.4	$	240
	DEPALMA, SARA	Discussion with J. Watson, J. Jarvis, M. Samson and D. Krozek of Deloite Tax LLP, T. Davis of Kirkland & Ellis, J. Irvin of Groeb Farms and Peak Rock regarding tax analysis.	$	475	0.8	$	380
	DEPALMA, SARA	Prepared edits to the preliminary tax communication.	$	475	0.4	$	190
	JARVIS, JOHN MURRAY	Prepared edits to the tax basis balance sheet.	$	680	3.6	$	2,448
	JARVIS, JOHN MURRAY	Discussion with J. Watson, S. DePalma, M. Samson and D. Krozek of Deloite Tax LLP, T. Davis of Kirkland & Ellis, J. Irvin of Groeb Farms and members of Peak Rock Capital regarding tax analysis.	$	680	0.8	$	544
	WATSON JR, JAMES R	Discussion with J. Jarvis, S. DePalma, M. Samson and D. Krozek of Deloite Tax LLP, T. Davis of Kirkland & Ellis, J. Irvin of Groeb Farms and members of Peak Rock Capital regarding tax analysis.	$	680	0.8	$	544
11/12/2013							
	WATSON JR, JAMES R	Prepared communication to Deloitte team to discuss taxable versus nontaxable implications.	$	680	0.7	$	476
	DEPALMA, SARA	Prepare model shell to evaluate taxable versus nontaxable.	$	475	1.1	$	523
11/13/2013							
	JARVIS, JOHN MURRAY	Prepared edits to the tax basis balance sheet.	$	680	3.6	$	2,448
	KROZEK, DEREK J	Discussed tax model with J. Jarvis, M. Samson and S. DePalma of Deloitte Tax LLP.	$	600	0.4	$	240
	SAMSON, MARIE BERNADETTE	Prepared model to evaluate taxable versus nontaxable implications.	$	600	1.6	$	960
	SAMSON, MARIE BERNADETTE	Discussed tax model with J. Jarvis, D. Krozek and S. DePalma of Deloitte Tax LLP.	$	600	0.4	$	240
	DEPALMA, SARA	Discussed tax model with J. Jarvis, D. Krozek, and M. Samson of Deloitte Tax LLP.	$	475	0.4	$	190
	DEPALMA, SARA	Prepared model to evaluate taxable versus nontaxable implications.	$	475	0.6	$	285
11/14/2013							
	JARVIS, JOHN MURRAY	Discussed tax basis balance sheet with J. Irvin of Groeb Farms.	$	680	3.2	$	2,176
	JARVIS, JOHN MURRAY	Discussed tax model with D. Krozek, M. Samson and S. DePalma of Deloitte Tax LLP.	$	680	0.4	$	272
	SAMSON, MARIE BERNADETTE	Revisions to tax model due to revised projected taxable income.	$	600	1.2	$	720
	SAMSON, MARIE BERNADETTE	Discussed taxable versus non-taxable transaction considerations with S. DePalma of Deloitte Tax LLP.	$	600	0.3	$	180

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description		Rate	Hours		Fees
DEPALMA, SARA	Discussed taxable versus non-taxable transaction considerations with M. Samson of Deloitte Tax LLP.	$	475	0.3	$	143
DEPALMA, SARA	Prepared revisions to the taxable versus non-taxable transaction calculation.	$	475	0.9	$	428
11/15/2013						
KROZEK, DEREK J	Reviewed Groeb Farms bankruptcy restructuring analysis.	$	600	3.1	$	1,860
SAMSON, MARIE BERNADETTE	Revised tax model comparing a taxable versus non-taxable transaction.	$	600	1.6	$	960
SAMSON, MARIE BERNADETTE	Discussed edits to taxable versus non-taxable transaction analysis with S. DePalma, Deloitte Tax LLP.	$	600	0.4	$	240
DEPALMA, SARA	Assisted M. Samson, Deloitte Tax LLP with building tax model and assumptions and considerations.	$	475	2.1	$	998
DEPALMA, SARA	Discussed edits to taxable versus non-taxable transaction analysis with M. Samson, Deloitte Tax LLP.	$	475	0.4	$	190
WATSON JR, JAMES R	Reviewed Groeb Farms bankruptcy restructuring analysis.	$	680	1.1	$	748
11/16/2013						
KROZEK, DEREK J	Revised Groeb Farms bankruptcy restructuring analysis.	$	600	2.1	$	1,260
KROZEK, DEREK J	Edited tax model for significant assumptions.	$	600	1.3	$	780
SAMSON, MARIE BERNADETTE	Updates to Groeb Farms taxable versus non-taxable calculation.	$	600	2.2	$	1,320
11/18/2013						
KROZEK, DEREK J	Discussed preliminary tax analysis with J. Jarvis, M. Samson and S. DePalma of Deloitte Tax LLP.	$	600	0.3	$	180
KROZEK, DEREK J	Discussed next steps for tax analysis with M. Samson and S. DePalma of Deloitte Tax LLP.	$	600	0.2	$	120
SAMSON, MARIE BERNADETTE	Discussed preliminary tax analysis with J. Jarvis, S. DePalma and D. Krozek of Deloitte Tax LLP.	$	600	0.3	$	180
SAMSON, MARIE BERNADETTE	Discussed next steps for tax analysis with S. DePalma and D. Krozek of Deloitte Tax LLP.	$	600	0.2	$	120
JARVIS, JOHN MURRAY	Discussed preliminary tax analysis with M. Samson, S. DePalma and D. Krozek of Deloitte Tax LLP.	$	680	0.3	$	204
DEPALMA, SARA	Discussed preliminary tax analysis with J. Jarvis, M. Samson and D. Krozek of Deloitte Tax LLP.	$	475	0.3	$	143
WATSON JR, JAMES R	Reviewed preliminary tax analysis.	$	680	0.6	$	408
DEPALMA, SARA	Discussed next steps for tax analysis with M. Samson and D. Krozek of Deloitte Tax LLP.	$	475	0.2	$	95
11/21/2013						
WATSON JR, JAMES R	Discussed results of preliminary tax analysis with participants from Peak Rock, Kirkland & Ellis, J. Irvin of Groeb Farms and J. Jarvis, M. Samson and D. Krozek of Deloitte Tax LLP.	$	680	0.6	$	408
WATSON JR, JAMES R	Prepare for call with Groeb Farms Advisors and Kirkland & Ellis.	$	680	0.4	$	272

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description	Rate	Hours	Fees
WATSON JR, JAMES R	Discussed follow up matters related to tax analysis with M. Samson and D. Krozek of Deloitte Tax LLP.	$ 680	0.3	$ 204
KROZEK, DEREK J	Discussed results of preliminary tax analysis with participants from Peak Rock, T. Davis of Kirkland & Ellis, J. Irvin of Groeb Farms and J. Watson, J. Jarvis and M. Samson of Deloitte Tax LLP.	$ 600	0.6	$ 360
KROZEK, DEREK J	Discussed follow up matters related to tax analysis with J. Watson and M. Samson of Deloitte Tax LLP.	$ 600	0.3	$ 180
SAMSON, MARIE BERNADETTE	Discussed results of preliminary tax analysis with participants from Peak Rock, T. Davis, Kirkland & Ellis, J. Irvin of Groeb Farms and J. Watson, J. Jarvis, and D. Krozek of Deloitte Tax LLP.	$ 600	0.6	$ 360
SAMSON, MARIE BERNADETTE	Discussed follow up matters related to tax analysis with J. Watson and D. Krozek of Deloitte Tax LLP.	$ 600	0.3	$ 180
JARVIS, JOHN MURRAY	Discussed results of preliminary tax analysis with participants from Peak Rock, T. Davis, Kirkland & Ellis, J. Irvin of Groeb Farms and J. Watson, M. Samson and D. Krozek of Deloitte Tax LLP.	$ 680	0.6	$ 408
11/22/2013				
KROZEK, DEREK J	Reviewed correspondence related to taxable transaction analysis.	$ 600	0.3	$ 180
SAMSON, MARIE BERNADETTE	Worked on correspondence related to taxable transaction analysis.	$ 600	0.4	$ 240
SAMSON, MARIE BERNADETTE	Drafted communication discussing preliminary tax calculation assumptions.	$ 600	0.4	$ 240
SAMSON, MARIE BERNADETTE	Discussed preliminary tax calculation with J. Jarvis of Deloitte Tax LLP.	$ 600	0.2	$ 120
JARVIS, JOHN MURRAY	Discussed preliminary tax calculation with M. Samson of Deloitte Tax LLP.	$ 680	0.2	$ 136
JARVIS, JOHN MURRAY	Discussed tax model with J. Irvin of Groeb Farms, including reviewing taxable income.	$ 680	0.9	$ 612
11/25/2013				
WATSON JR, JAMES R	Changes to model for updates to assumed liabilities.	$ 680	0.4	$ 272
WATSON JR, JAMES R	Discussed tax matters with J. Jarvis, M. Samson, and D. Krozek of Deloitte Tax LLP.	$ 680	0.8	$ 544
SAMSON, MARIE BERNADETTE	Discussed tax matters with J. Jarvis, J. Watson, and D. Krozek of Deloitte Tax LLP.	$ 600	0.8	$ 480
KROZEK, DEREK J	Discussed tax matters with J. Jarvis, J. Watson, and M. Samson of Deloitte Tax LLP.	$ 600	0.8	$ 480
JARVIS, JOHN MURRAY	Discussed tax matters with D. Krozek, J. Watson, and M. Samson of Deloitte Tax LLP.	$ 680	0.8	$ 544
11/26/2013				
WATSON JR, JAMES R	Discussions related to tax analysis calculation with Houlihan, J. Irvin of Groeb Farms and M. Samson, J. Jarvis, and D. Krozek of Deloitte Tax LLP.	$ 680	0.6	408

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description		Rate	Hours		Fees
KROZEK, DEREK J	Discussions related to tax analysis calculation with Houlihan, J. Irvin of Groeb Farms and M. Samson, J. Jarvis and J. Watson of Deloitte Tax LLP.	$	600	0.6		360
SAMSON, MARIE BERNADETTE	Discussions related to tax analysis calculation with Houlihan, J. Irvin of Groeb Farms and J. Jarvis, J. Watson and D. Krozek of Deloitte Tax LLP.	$	600	0.6		360
JARVIS, JOHN MURRAY	Discussions related to tax analysis calculation with Houlihan, J. Irvin of Groeb Farms and M. Samson, J. Watson and D. Krozek of Deloitte Tax LLP.	$	680	0.6		408
11/27/2013						
WATSON JR, JAMES R	Discussed expected claim recoveries with M. Samson, J. Jarvis and D. Krozek of Deloitte Tax LLP; J. Irvin of Groeb Farms, and Houlihan.	$	680	0.4	$	272
SAMSON, MARIE BERNADETTE	Discussed expected claim recoveries with J. Watson, J. Jarvis and D. Krozek of Deloitte Tax LLP; J. Irvin of Groeb Farms, and Houlihan.	$	600	0.4	$	240
KROZEK, DEREK J	Discussed expected claim recoveries with J. Watson, J. Jarvis and M. Samson of Deloitte Tax LLP; J. Irvin of Groeb Farms, and Houlihan.	$	600	0.4	$	240
JARVIS, JOHN MURRAY	Discussed expected claim recoveries with J. Watson, M. Samson and D. Krozek of Deloitte Tax LLP; J. Irvin of Groeb Farms, and Houlihan.	$	680	0.4	$	272
11/30/2013						
SAMSON, MARIE BERNADETTE	Updated taxable versus non-taxable analysis based on new information provided on November 27 by the Company and advisors.	$	600	0.9	$	540
SAMSON, MARIE BERNADETTE	Updated preliminary taxable versus non-taxable calculation based on review comments.	$	600	0.3	$	180
12/1/2013						
KROZEK, DEREK J	Reviewed revised preliminary taxable versus non-taxable calculation based on new information provided on November 27 by the Company and advisors.	$	600	2.3	$	1,380
12/2/2013						
WATSON JR, JAMES R	Reviewed revised preliminary taxable versus non-taxable calculation based on new information provided on November 27 by the Company and advisors.	$	680	1.1	$	748
SAMSON, MARIE BERNADETTE	Updated preliminary taxable versus non-taxable calculation based on review comments.	$	600	2.1	$	1,260
12/3/2013						
WATSON JR, JAMES R	Reviewed revised preliminary taxable versus non-taxable calculation based on new information provided on November 27 by the Company and advisors.	$	680	0.4	$	272
KROZEK, DEREK J	Reviewed revised preliminary taxable versus non-taxable calculation based on new information provided on November 27 by the Company and advisors.	$	600	2.3	$	1,380
12/4/2013						

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description		Rate	Hours		Fees
SAMSON, MARIE BERNADETTE	Drafted correspondence to J. Irvin of Groeb Farms, Houlihan, and J. Jarvis and D. Krozek of Deloitte Tax LLP.	$	600	0.9	$	540
WATSON JR, JAMES R	Reviewed updates to the taxable versus non-taxable calculation based on new information provided on November 27 by the Company and advisors.	$	680	0.6	$	408
12/6/2013						
SAMSON, MARIE BERNADETTE	Discussed preliminary tax analysis with J. Irvin of Groeb Farms, Houlihan, and J. Jarvis and D. Krozek of Deloitte Tax LLP.	$	600	0.6	$	360
KROZEK, DEREK J	Discussed preliminary tax analysis with J. Irvin of Groeb Farms, Houlihan, and J. Jarvis and M. Samson of Deloitte Tax LLP.	$	600	0.6	$	360
JARVIS, JOHN MURRAY	Discussed preliminary tax analysis with J. Irvin of Groeb Farms, Houlihan, and M. Samson and D. Krozek of Deloitte Tax LLP.	$	680	0.6	$	408
12/10/2013						
SAMSON, MARIE BERNADETTE	Drafted correspondence to D. Krozek, J. Watson, and J. Jarvis of Deloitte Tax LLP.	$	600	0.3	$	180
SAMSON, MARIE BERNADETTE	Prepared summary based on tax discussion with J. Irvin of Groeb Farms, Houlihan, and J. Jarvis and D. Krozek of Deloitte Tax LLP.	$	600	0.4	$	240
12/11/2013						
SAMSON, MARIE BERNADETTE	Drafted correspondence related to updated tax analysis to J. Jarvis, J. Watson, and D. Krozek of Deloitte Tax LLP.	$	600	0.4	$	240
12/12/2013						
WATSON JR, JAMES R	Discussed revised taxable versus non-taxable model with J. Jarvis, D. Krozek, and M. Samson of Deloitte Tax LLP.	$	680	0.4	$	272
JARVIS, JOHN MURRAY	Discussed revised taxable versus non-taxable model with J. Watson, D. Krozek, and M. Samson of Deloitte Tax LLP.	$	680	0.4	$	272
SAMSON, MARIE BERNADETTE	Discussed revised taxable versus non-taxable model with J. Watson, J. Jarvis, and D. Krozek of Deloitte Tax LLP.	$	600	0.4	$	240
KROZEK, DEREK J	Discussed revised taxable versus non-taxable model with J. Watson, J. Jarvis, and M. Samson of Deloitte Tax LLP.	$	600	0.4	$	240
WATSON JR, JAMES R	Research regarding timing related to revised taxable versus non-taxable model.	$	680	0.6	$	408
Subtotal Federal Income Tax Model Preparation				**89.7**		**55,530.5**
Review Bankruptcy Filings or Related Information Provided by Groeb Farms						
10/7/2013						
JARVIS, JOHN MURRAY	Discussed bankruptcy matters with J. Watson and D. Krozek of Deloitte Tax LLP.	$	680	1.2	$	816
KROZEK, DEREK J	Discussed bankruptcy matters with J. Watson and J. Jarvis of Deloitte Tax LLP.	$	600	1.2	$	720

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description		Rate	Hours		Fees
WATSON JR, JAMES R	Discussed bankruptcy matters with J. Jarvis and D. Krozek of Deloitte Tax LLP.	$	680	1.2	$	816
10/10/2013						
KROZEK, DEREK J	Prepared email to Deloitte team to communicate preliminary bankruptcy matters.	$	600	0.9	$	540
10/15/2013						
KROZEK, DEREK J	Reviewed court filings such as plan and first day motions for tax considerations.	$	600	1.1	$	660
10/16/2013						
JARVIS, JOHN MURRAY	Reviewed draft plan and disclosure statement at request of J. Pinder of Foley.	$	680	2.2	$	1,496
10/17/2013						
WATSON JR, JAMES R	Reviewed draft plan and disclosure statement at request of J. Pinder of Foley.	$	680	2.6	$	1,768
KROZEK, DEREK J	Reviewed draft plan and disclosure statement at request of J. Pinder of Foley.	$	600	2.1	$	1,260
10/18/2013						
WATSON JR, JAMES R	Discussed Plan and Disclosure Statement with M. Samson of Deloitte Tax LLP.	$	680	0.9	$	612
SAMSON, MARIE BERNADETTE	Discussed Plan and Disclosure Statement with J. Watson of Deloitte Tax LLP.	$	600	0.9	$	540
10/20/2013						
SAMSON, MARIE BERNADETTE	Read Plan and Disclosure Statement, drafted potential next steps and tax considerations.	$	600	3.1	$	1,860
10/23/2013						
KROZEK, DEREK J	Reviewed revised draft plan and disclosure statement at request of J. Pinder of Foley.	$	600	1.6	$	960
SAMSON, MARIE BERNADETTE	Reviewed draft plan and disclosure statement at request of J. Pinder of Foley.	$	600	0.4	$	240
10/24/2013						
SAMSON, MARIE BERNADETTE	Reviewed draft plan and disclosure statement at request of J. Pinder of Foley.	$	600	0.4	$	240
10/28/2013						
JARVIS, JOHN MURRAY	Reviewed documentation provided by J. Irvin, Groeb Farms related to tax analysis.	$	680	1.4	$	952
WATSON JR, JAMES R	Reviewed financial information provided by J. Irvin, Groeb Farms.	$	680	1.6	$	1,088
10/29/2013						
WATSON JR, JAMES R	Correspondence with Deloitte team regarding tax considerations.	$	680	1.2	$	816

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description	Rate	Hours	Fees
11/1/2013				
KROZEK, DEREK J	Correspondence with Deloitte Tax team regarding bankruptcy court retention.	$ 600	0.4	$ 240
SAMSON, MARIE BERNADETTE	Reviewed court documents filed for tax considerations.	$ 600	0.6	$ 360
11/5/2013				
JARVIS, JOHN MURRAY	Discussion with J. Irvin, Groeb Farms to discuss bankruptcy related matters.	$ 680	0.7	$ 476
11/6/2013				
WATSON JR, JAMES R	Reviewed revised plan of reorganization and related disclosure statement.	$ 680	1.1	$ 748
KROZEK, DEREK J	Reviewed revised plan of reorganization and related disclosure statement.	$ 600	1.6	$ 960
KROZEK, DEREK J	Drafted comments related to revised plan and disclosure statement to Deloitte Tax team.	$ 600	0.7	$ 420
SAMSON, MARIE BERNADETTE	Discussed treatment of tax year cut-off with M. Schneider of Deloitte Tax LLP.	$ 600	1.3	$ 780
SAMSON, MARIE BERNADETTE	Reviewed revised plan of reorganization and related disclosure statement.	$ 600	1.1	$ 660
SAMSON, MARIE BERNADETTE	Draft comparison of claims between draft disclosure and conversation with Peak Rock.	$ 600	1.6	$ 960
SCHNEIDER, MARK ALAN	Discussed treatment of tax year cut-off with M. Samson of Deloitte Tax LLP.	$ 800	1.1	$ 880
11/8/2013				
JARVIS, JOHN MURRAY	Discussion with J. Irvin, Groeb Farms and the Debtor's Advisors to discuss information required for tax basis balance sheet.	$ 680	1.6	$ 1,088
11/14/2013				
KROZEK, DEREK J	Correspondence and consultation related to court retention.	$ 600	0.9	$ 540
11/15/2013				
JARVIS, JOHN MURRAY	Read and analyzed bankruptcy court filings.	$ 680	1.3	$ 884
11/18/2013				
SAMSON, MARIE BERNADETTE	Drafted and discussed access letters with risk management.	$ 600	1.4	$ 840
DEPALMA, SARA	Prepared and revised access letters based on risk management comments.	$ 475	2.9	$ 1,378
11/20/2013				
SAMSON, MARIE BERNADETTE	Assisted with facilitating access letter process and communications.	$ 600	1.6	$ 960
12/18/2013				

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description		Rate	Hours		Fees
SAMSON, MARIE BERNADETTE	Reviewed information related to the transaction details provided by Groeb Farms.	$	600	1.7	$	1,020
SAMSON, MARIE BERNADETTE	Reviewed Groeb Farms court approved plan of reorganization.	$	600	2.7	$	1,620
12/19/2013						
SAMSON, MARIE BERNADETTE	Discussed information related to the transaction details provided by Groeb Farms with D. Krozek of Deloitte Tax LLP.	$	600	1.8	$	1,080
KROZEK, DEREK J	Discussed information related to the transaction details provided by Groeb Farms with M. Samson of Deloitte Tax LLP.	$	600	1.8	$	1,080
12/27/2013						
KROZEK, DEREK J	Discussed court approved plan of reorganization and timing of emergence related to the approved plan of reorganization with M. Samson of Deloitte Tax LLP	$	600	1.3	$	780
SAMSON, MARIE BERNADETTE	Discussed court approved plan of reorganization and timing of emergence related to the approved plan of reorganization with D. Krozek of Deloitte Tax LLP	$	600	1.3	$	780
KROZEK, DEREK J	Research regarding timing of emergence related to the approved plan of reorganization.	$	600	1.1	$	660
SAMSON, MARIE BERNADETTE	Research regarding timing of emergence related to the approved plan of reorganization.	$	600	1.9	$	1,140
FORREST, JONATHAN I	Correspondence with D. Krozek and M. Samson of Deloitte Tax LLP regarding timing of emergence related to the approved plan of reorganization.	$	800	0.9	$	720
12/29/2013						
KROZEK, DEREK J	Drafted correspondence to Deloitte team regarding question posed by Kirkland & Ellis related to date of emergence.	$	600	0.6	$	360
12/30/2013						
SAMSON, MARIE BERNADETTE	Discussed tax considerations related to the time of emergence and related tax considerations with D. Krozek and J. Forrest of Deloitte Tax LLP.	$	600	1.1	$	660
FORREST, JONATHAN I	Discussed tax considerations related to the time of emergence and related tax considerations with D. Krozek and M. Samson of Deloitte Tax LLP.	$	800	1.1	$	880
KROZEK, DEREK J	Discussed tax considerations related to the time of emergence and related tax considerations with J. Forrest and M. Samson of Deloitte Tax LLP.	$	600	1.1	$	660
SAMSON, MARIE BERNADETTE	Discussed research and tax considerations related to the time of emergence and tax issues in connection with the approved plan with D. Krozek of Deloitte Tax LLP.	$	600	0.8	$	480
KROZEK, DEREK J	Discussed research and tax considerations related to the time of emergence and tax issues in connection with the approved plan with M. Samson of Deloitte Tax LLP.	$	600	0.8	$	480
SAMSON, MARIE BERNADETTE	Correspondence with J. Forrest and D. Krozek related to Groeb Farms court approved plan of reorganization.	$	600	1.1	$	660
12/31/2013						

Groeb Farms, Inc.
Deloitte Tax LLP
Fees Sorted by Category for Fee Period
October 1, 2013 through December 31, 2013

Date	Description	Rate	Hours	Fees
KROZEK, DEREK J	Correspondence with Deloitte team regarding timing of emergence transaction.	$ 600	0.3	$ 180
KROZEK, DEREK J	Correspondence with Deloitte team regarding timing of emergence transaction.	$ 600	0.5	$ 300
Subtotal Review Bankruptcy Filings or Related Information Provided by Groeb Farms			**65.8**	**41,097.5**
Tax Notices Related to Bankruptcy Proceedings				
12/2/2013				
HARTZHEIM, LORI A	Discussed Pennsylvania tax notice the Company received related the bankruptcy proceedings with J. Jarvis of Deloitte Tax LLP.	$ 600	0.6	$ 360
JARVIS, JOHN MURRAY	Discussed Pennsylvania tax notice the Company received related the bankruptcy proceedings with L. Hartzheim of Deloitte Tax LLP.	$ 680	0.6	$ 408
12/3/2013				
MOGALAPALLI, VENKATA	Discussed the Company's Pennsylvania bankruptcy notice with a representative at the Pennsylvania Department of Revenue.	$ 475	0.8	$ 380
Subtotal Tax Notices Related to Bankruptcy Proceedings			**2.0**	**1,148.0**
Total			**163.9**	**101,616.0**

EXHIBIT 6

Groeb Farms, Inc.
Deloitte Tax LLP
Biography by Professional
October 1, 2013 through December 31, 2013

Team Member Biography

DEPALMA, SARA	Sara is a Manager in the Chicago office of Deloitte's M&A Transaction Services group. Sara has five years of experience in public accounting and has assisted clients with a variety of tax issues related to M&A, including tax due diligence, tax-efficient structuring and modeling and dispositions. Sara has worked with US and non-US based clients on cross-border transactions and has significant experience with pass through entity and state income tax matters. Sara has served clients in the financial services, manufacturing, automotive and aviation industries.
FORREST, JONATHAN	Jonathan Forrest is a Principal in Deloitte Tax's Washington National Tax office. He has over 18 years of experience practicing in all areas of Federal corporate taxation with particular emphasis on advising taxpayers filing consolidated returns, and restructuring troubled companies, both in and out of bankruptcy. In addition, Jonathan has extensive experience advising on transactional tax planning, including the structuring and financing of corporate acquisitions and dispositions, and advising on corporate restructurings. Jonathan practices extensively before the Internal Revenue Service, and has obtained favorable rulings on a variety of Federal corporate, consolidated return, and S corporation issues. Jonathan is very active in bar related activities, and is the former Chair of the Affiliated and Related Committee of the ABA Tax Section. He has spoken on consolidated return and corporate tax issues before the ABA Tax Section, ALI-ABA Corporate Taxation Program, Federal Bar Association, and DC Bar Association. From 1995 to 1997, Jonathan served as an Attorney-Advisor in the Office of Tax Policy of the Treasury Department where he advised the Assistant Secretary of the Treasury (Tax Policy) on legal issues in the context of tax legislation and administration. Jonathan graduated from Vanderbilt University in 1991 and cum laude from Boston University School of Law in 1994.
HARTZHEIM, LORI	Lori is a tax senior manager in the Milwaukee office of Deloitte's Multistate Tax group. Lori has fifteen years of experience in the state and local taxation of multistate businesses with an emphasis in income/franchise taxes. The practice encompasses both compliance and consulting including tax planning, contract tax services, restructuring, audit assistance and exposure/refund analysis. Industry expertise includes financial services and servicing closely held companies with complex flow through tax structures.
JARVIS, JOHN MURRAY	John is a Tax Director in the Milwaukee office of Deloitte's Business Tax Services group. John has over 25 years of experience in public accounting. He specializes in tax accounting methods, R&D, and mergers and acquisitions.
KROZEK, DEREK J	Derek is a senior manager in the Detroit office of Deloitte's M&A Transaction Services practice. He has over 10 years of experience with Deloitte. Derek specializes in delivering tax consultative services relating to mergers and acquisitions, and other significant capital transactions such as restructurings, dispositions, and debt work-outs. He has worked with many types of buyers across many industries, providing various tax structuring, due diligence, bankruptcy and other tax planning services. He is the active Vice-Chairman of the Bankruptcy and Workout Committee of the American Bar Association and a regular lecturer.
MOGALAPALLI, VENKATA VINODH	Vinodh is a Tax Senior in Hyderabad, India office of Deloitte Tax Services India Pbt Ltd., with over six years of experience in Multi-State Income and Franchise and has assisted clients from various kinds of industries like manufacturing, services, heal care services, financial services.
SAMSON, MARIE BERNADETTE	Marie is a tax senior manager in the Chicago office of Deloitte's M&A Transaction Services group. Marie has over nine years of experience in public accounting and has assisted clients with a variety of tax issues related to M&A, including tax due diligence, tax-efficient structuring, dispositions, internal reorganizations, bankruptcy reorganizations, and carve-out transactions. Marie has extensive experience with income tax accounting (ASC 740), accounting for uncertain tax positions, and US federal and state income tax matters. Marie has served clients in a variety of industries including technology, manufacturing, consumer products, professional services, energy, life sciences, and hospitality.
SCHNEIDER, MARK A.	Mark Schneider is a principal with the Washington National Tax office of Deloitte Tax LLP. Mr. Schneider is a nationally recognized specialist in corporate tax matters -- with a focus on mergers and acquisitions, acquisitive and divisive tax-free reorganizations, bankruptcy restructurings, limitations on loss utilization, and the consolidated return regulations. He joined the firm in April 2008. Prior to joining the firm, Mr. Schneider was the Deputy Associate Chief Counsel (Corporate). In that position, which he held since October 2005, Mr. Schneider played a lead role in the administration of the Federal corporate tax laws – with executive responsibility for the issuance of regulations, revenue rulings, and private letter rulings. He also provided technical advice in controversy matters. Mr. Schneider is a frequent panelist at tax seminars, including those presented by the American Bar Association, the Federal Bar, the District of Columbia Bar, and the Practicing Law Institute. He also is an adjunct professor at the Georgetown University Law Center, where he currently teaches a course on the taxation of corporate reorganizations. Mr. Schneider received a B.A. from the University of California, Berkeley ,and a J.D. and LL.M. (in Taxation) from the DePaul University College of Law.
WATSON, JAMES R.	James is a partner in Deloitte's M&A Transaction Services group. He has over seventeen years of experience in public accounting and has assisted clients with a variety of tax issues including tax due diligence, tax-efficient structuring, dispositions, restructurings, and bankruptcy reorganizations. *(See following pages for a summary of all continuing professional education programs taught or attended by each professional in the two years before the application)*

Learner: Sara DePalma / 00258903

Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to **31-Dec-2013**

End Date	Title	CPE Provider	Field of Study	Supplemental Information	Total
10-Feb-12	Introduction to OID and Debt Modifications	Deloitte LLP	Taxes	NASBA Registry	2.00
15-May-12	Research & Writing: Writing Technical Memos	Deloitte LLP	Taxes	NASBA Registry	1.50
21-Jun-12	Introduction to Fund of Funds	Deloitte LLP	Taxes	NASBA Registry	3.00
31-Jul-12	National Tax Xchange Webcast Corporate Restructuring Considerations: C...	Deloitte LLP	Taxes	NASBA Registry	1.00
14-Aug-12	2012 Annual Independence Update	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
24-Sep-12	National Tax Xchange Webcast Discussing 2013 Tax Rate Changes with Cli...	Deloitte LLP	Taxes	NASBA Registry	1.00
11-Oct-12	Your Confidentiality Obligations in M&A	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
15-Oct-12	Managing Risk in MATS Engagements	Learning.Net	Specialized Knowledge and Applications	NASBA QAS, NASBA Registry	1.00
16-Oct-12	Overview of M&A Transaction Services	Learning.Net	Specialized Knowledge and Applications	NASBA QAS, NASBA Registry	1.00
16-Oct-12	M&A Carve-outs: Preparing for Unusual Tax and Functional Challenges	Deloitte LLP	Taxes	NASBA Registry	1.00
22-Oct-12	Introduction to Deloitte Tracking and Trading	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.50
22-Oct-12	Sub C: Reorgs I: Judicially Developed Doctrines & Type A, (a)(2)(D), and C Reorgs Part I	Deloitte LLP	Taxes	NASBA QAS, NASBA Registry	2.00
23-Oct-12	Sub C: Reorgs II: Type B, a 2 E Reorgs and Tax Consequences of 368 Reorgs Part I	Deloitte LLP	Taxes	NASBA QAS, NASBA Registry	2.00
25-Oct-12	FI 202: Tax Accounting for Interest II	Deloitte Tax LLP	Taxes	NASBA Registry	2.00
26-Oct-12	FI 201: Deeper Dive into Debt Instruments	Deloitte LLP	Taxes	NASBA Registry	2.00
29-Oct-12	Deloitte M&A Services: Teaming to Win (U.S. CPE Version)	Learning.Net	Specialized Knowledge and Applications	NASBA QAS, NASBA Registry	1.00
29-Oct-12	Introduction to Due Diligence (U.S. CPE Version)	Learning.Net	Specialized Knowledge and Applications	NASBA QAS, NASBA Registry	2.00
29-Oct-12	Independence - Scope of Services - Tax	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	2.50
9-Jan-13	Financial Instruments National Competency Call: January 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
15-Jan-13	Preparing M&AÃ¢â‚¬â„¢s Written Communications for a Second Partner Review	Deloitte & Touche LLP	Specialized Knowledge and Applications	NASBA Registry	1.00
24-Jan-13	M&A Transaction Services New Member Workshop	Deloitte & Touche LLP	Specialized Knowledge and Applications	NASBA Registry	23.50
12-Jun-13	June MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
8-Jul-13	Sub C: CTR I - Introduction To Affiliated Groups Ã¢â‚¬â€œ Part I	Deloitte LLP	Taxes	NASBA Registry	2.00
8-Jul-13	FRT: State Income Tax Provisions	Deloitte LLP	Accounting	NASBA Registry	1.50
16-Jul-13	P&L: Developing Effective Messages	Deloitte LLP	Communications	NASBA Registry	2.00
3-Sep-13	Independence - Business Relationships	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
3-Sep-13	2013 Ethics & Compliance Refresher	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
11-Sep-13	September MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
24-Oct-13	Quality for the newly promoted manager	Deloitte LLP	Business Management & Organization	NASBA Registry	1.00
24-Oct-13	Preparing for and Executing Successful Fee Negotiations	Deloitte LLP	Business Management & Organization	NASBA Registry	2.00
4-Dec-13	SEC Services Training: Article 11: Pro Forma Financial Information	Deloitte LLP	Accounting	NASBA Registry	1.00
10-Dec-13	TAP intoÃ¢â‚¬Â¦Your Leadership Potential - The Ã¢â‚¬Å“Day in the LifeÃ¢â‚¬Â Relationshi...	Deloitte LLP	Business Management & Organization	NASBA Registry	16.50
11-Dec-13	TAP intoYour Leadership Potential - Client Impact Simulation FY 14	Deloitte LLP	Business Management & Organization	NASBA Registry	7.00
12-Dec-13	TAP into Your Leadership Potential - Tax program	Deloitte LLP	Personal Development	NASBA Registry	4.50
					97.50

Learner: Jonathan I Forrest / 00208266

Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to **31-Dec-2013**

End Date	Title	CPE Provider	Field of Study	Supplemental Information	Total
3-Jan-12	WNT Sub C Weekly Live Meeting - January 3, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
10-Jan-12	WNT Sub C Weekly Live Meeting - January 10, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
24-Jan-12	WNT Sub C Weekly Live Meeting - January 24, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
21-Feb-12	WNT Sub C Weekly Live Meeting - February 21, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
28-Feb-12	WNT Sub C Weekly Live Meeting - February 28, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
6-Mar-12	WNT Sub C Weekly Live Meeting - March 6, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
20-Mar-12	WNT Sub C Weekly Live Meeting - March 20, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
27-Mar-12	WNT Sub C Weekly Live Meeting - March 27, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
10-Apr-12	WNT Washington National Tax Sub C Weekly Live Meeting April 10 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
1-May-12	WNT Sub C Weekly Live Meeting - May 1, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
15-May-12	WNT Sub C Weekly Live Meeting - May 15, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Jun-12	WNT Sub C Weekly Live Meeting - June 5, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
12-Jun-12	WNT Sub C Weekly Live Meeting - June 12, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
12-Jun-12	Subsidiary Investment Losses: An Unrealized Opportunity in Corporate I...	Deloitte LLP	Taxes	NASBA Registry	3.00
25-Jul-12	WNT Sub C Weekly Live Meeting - July 24, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
6-Aug-12	2012 Annual Independence Update	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
28-Aug-12	WNT Sub C Weekly Live Meeting - August 28, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
21-Sep-12	Sub C: Hot Topics & Recent Developments in Corporate Tax	Deloitte LLP	Taxes	NASBA Registry	3.00
9-Nov-12	Hot Topics in Corporate Tax: Cutting Edge Deals and Legal Developments	Deloitte LLP	Taxes	NASBA Registry	4.50
20-Nov-12	WNT Sub C Weekly Live Meeting - November 20, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
27-Nov-12	WNT Sub C Weekly Live Meeting - November 27, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
28-Nov-12	2012 Year-End Boston Tax Update	Deloitte LLP	Taxes	NASBA Registry	4.50

18-Dec-12	Section 382 NOL Carry-Forwards, Loss Limitations, and Ownership Change...	Deloitte LLP	Taxes	NASBA Registry	3.00
9-Jan-13	Financial Instruments National Competency Call: January 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
10-Jan-13	WNT Sub C Weekly Meeting - January 10, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
15-Jan-13	WNT Weekly Sub C Meeting Ã¢â‚¬â€œ January 15, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
29-Jan-13	WNT Weekly Sub C Meeting - January 29, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Mar-13	WNT Sub C Weekly Meeting - March 5, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
12-Mar-13	WNT Sub C Weekly Meeting - March 12, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
9-Apr-13	WNT Sub C Weekly Meeting - April 9, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
11-May-13	ABA Section of Taxation 2013 May Meeting	American Bar Association	Taxes		6.00
22-May-13	M&A/Dispositions: Lessons Learned	Deloitte LLP	Taxes	NASBA Registry	1.00
4-Jun-13	WNT Sub C Weekly Meeting - June 4, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
12-Jun-13	Wells Fargo: Selected Consolidated Return Topics	Deloitte LLP	Taxes	NASBA Registry	8.00
30-Jul-13	Independence - Business Relationships	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
30-Jul-13	2013 Ethics & Compliance Refresher	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
27-Aug-13	WNT Sub C Weekly Meeting - August 27, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
19-Sep-13	Subchapter C National Competency Call: September 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
21-Sep-13	ABA Section of Taxation and Section of Real Property, Trust & Estate L...	American Bar Association	Taxes	NASBA Registry	3.00
15-Nov-13	Current Developments, including Recent IRS/Treasury Guidance	Deloitte LLP	Taxes	NASBA Registry	4.50
19-Nov-13	Sub C/Reorganization: Turnaround and Restructuring Tax Services	Deloitte LLP	Taxes	NASBA Registry	6.00
					76.50

Learner: John Murray Jarvis / 00221707

Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to **31-Dec-2013**

End Date	Title	CPE Provider	Field of Study	Supplemental Information	Total
4-Jan-12	Negotiation Skills Training	Deloitte LLP	Business Management & Organization	NASBA Registry	1.50
6-Jan-12	FRT Audit Quality for Income Taxes	Deloitte LLP	Auditing	NASBA QAS	5.50
17-Jan-12	NTXW: Tangible Property Regulations: Understanding the New Provisions	Deloitte LLP	Taxes	NASBA Registry	1.50
2-Feb-12	Federal Tax Accounting (Periods, Methods & Credits) National Competenc...	Deloitte LLP	Taxes	NASBA Registry	1.00
8-Feb-12	Finalization of the IRC 263(a) Tangible Property Regulations	Deloitte LLP	Taxes	NASBA Registry	2.00
10-Feb-12	Relationship Mastery in the C-suite: Art of Empathy	Deloitte LLP	Business Management & Organization	NASBA Registry	14.00
20-Mar-12	Tangible Property Understanding the New Method Change Guidance	Deloitte LLP	Taxes	NASBA Registry	1.50
22-Jun-12	Effectively Addressing and Negotiating for Scope Changes	Deloitte LLP	Business Management & Organization	NASBA Registry	2.00
26-Jun-12	National Tax Xchange Webcast Tax Accounting Methods Planning	Deloitte LLP	Taxes	NASBA Registry	1.00
24-Jul-12	New P/P/D Program Ã¢â‚¬â€œ Taking Ownership of Your P/P/D Career	Deloitte LLP	Personal Development	NASBA Registry	6.50
13-Aug-12	2012 Annual Independence Update	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
10-Oct-12	2012 P/P/D Meeting - General Session Day 1	Deloitte LLP	Business Management & Organization	NASBA Registry	1.50
11-Oct-12	2012 P/P/D Meeting - Breakout Session Track 1 - The 2012 Elections	Deloitte LLP	Business Management & Organization	NASBA Registry	1.00
11-Oct-12	2012 P/P/D Meeting - Breakout Session Track 2 - White House "Situation Room"	Deloitte LLP	Business Management & Organization	NASBA Registry	1.00
11-Oct-12	2012 P/P/D Meeting - Breakout Session Track 3 - Wealth Creation as a Deloitte Director	Deloitte LLP	Business Management & Organization	NASBA Registry	1.00
11-Oct-12	2012 P/P/D Meeting - Tax Breakout Session	Deloitte LLP	Business Management & Organization	NASBA Registry	3.00
7-Dec-12	Driving Professional Excellence - Core Responsibilities for Specialist...	Learning.Net	Auditing	NASBA QAS, NASBA Registry	2.00
12-Dec-12	National Tax Xchange Webcast Special Edition: Proposed Regulations on Net Investment Income Tax: What Will the Guidance Mean for Your Clients?	Deloitte LLP	Taxes	NASBA Registry	1.00
18-Dec-12	Driving Professional Excellence - Reporting and Concluding Responsibil...	Learning.Net	Auditing	NASBA QAS, NASBA Registry	1.00
23-Apr-13	Private Perspectives	Deloitte LLP	Business Management & Organization	NASBA Registry	2.50
25-Jul-13	Joint Individual Income Tax and Estate, Gift, Trust and Charitable Nat...	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Aug-13	Independence - Business Relationships	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
5-Aug-13	2013 Ethics & Compliance Refresher	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
21-Aug-13	Individual Income Tax National Competency Call: August 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
23-Aug-13	Relationship Mastery in the C-Suite: Art of Inquiry	Deloitte LLP	Business Management & Organization	NASBA Registry	13.00
18-Sep-13	National Tax Xchange Webcast Special Edition: Tangible Property: Under...	Deloitte LLP	Taxes	NASBA Registry	2.00
19-Sep-13	FY14 Audit Update Ã¢â‚¬â€œ Audit Imperatives & U.S. AAM G340 Updates	Deloitte LLP	Auditing	NASBA Registry	1.00
2-Oct-13	Passthroughs National Competency Call: October 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
9-Oct-13	Federal Tax Accounting (Periods, Methods & Credits) National Competenc...	Deloitte LLP	Taxes	NASBA Registry	1.00
17-Oct-13	National Tax Xchange Webcast Business Model Optimization: How Deloitte...	Deloitte LLP	Business Management & Organization	NASBA Registry	1.00
30-Oct-13	Overview of EMS 3.0 for U.S. Specialists (Non-IT)	Learning.Net	Specialized Knowledge and Applications	NASBA QAS, NASBA Registry	1.00
5-Nov-13	FY14 Audit Update Ã¢â‚¬â€œ Inspection Comments & Guidance Updates	Deloitte LLP	Auditing	NASBA Registry	1.00

7-Nov-13	Federal Tax Accounting (Periods, Methods & Credits) National Competenc...	Deloitte LLP	Taxes	NASBA Registry	1.00
3-Dec-13	The Art of Getting a Meeting	Deloitte LLP	Business Management & Organization	NASBA Registry	6.00
					83.50

Learner: Derek J Krozek / 00192164

Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to **31-Dec-2013**

End Date	Title	CPE Provider	Field of Study	Supplemental Information	Total
12-Jan-12	Strategic Alliances- M and A Trends and Opportunities for Manufacturers	Deloitte LLP	Specialized Knowledge and Applications	NASBA Registry	1.00
8-Feb-12	February MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Mar-12	Private Equity Fund Top Side Planning and Advisor PTP Structures	Deloitte LLP	Taxes	NASBA Registry	1.00
14-Mar-12	March MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.50
9-May-12	May MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.50
9-Aug-12	2012 Annual Independence Update	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
27-Nov-12	National Tax Xchange Webcast Issues Concerning Structuring Global Cont...	Deloitte LLP	Specialized Knowledge and Applications	NASBA Registry	1.00
30-Dec-12	Individual Income Tax: Taxes, Credits, and Penalties	MicroMash	Taxes	NASBA QAS, NASBA Registry	7.00
30-Dec-12	Ethics for Tax Professionals	Pass Online	Ethics - Regulatory	NASBA QAS, NASBA Registry	2.00
31-Dec-12	Moral Leadership and Character Development	MicroMash	Personal Development	NASBA Registry	5.00
31-Dec-12	Techniques for Applicant and Employee Interviews	SmartPros	Administrative Practice	NASBA QAS, NASBA Registry	4.00
31-Dec-12	Accounting Changes and Error Corrections	MicroMash	Accounting	NASBA QAS, NASBA Registry	1.00
16-Jan-13	Business Bankruptcy & Workouts	Foundation for Accounting Education	Taxes		1.00
26-Jan-13	ABA Section of Taxation 2013 Midyear Meeting	American Bar Association	Taxes	NASBA Registry	9.00
21-Mar-13	Subchapter C National Competency Call: March 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
1-Apr-13	Your Confidentiality Obligations in M&A	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
11-May-13	ABA Section of Taxation 2013 May Meeting	American Bar Association	Taxes	NASBA Registry	9.00
21-May-13	National Tax Xchange Webcast Identifying Tax Accounting Methods Planni...	Deloitte LLP	Taxes	NASBA Registry	1.00
12-Jun-13	June MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
23-Jun-13	Audit Sampling	MicroMash	Auditing	NASBA QAS, NASBA Registry	7.00
24-Jun-13	Professional Responsibilities #2 - Auditing at Deloitte	Learning.Net	Auditing	NASBA QAS, NASBA Registry	2.00
24-Jun-13	GAAP and Audits	New York Institute of Finance (NYIF)	Specialized Knowledge and Applications	NASBA Registry	1.00
24-Jun-13	Accounting for Income Taxes (FASB ASC 740)	MicroMash	Accounting	NASBA QAS, NASBA Registry	3.00
24-Jun-13	Audit Fundamentals for Auditor's Internal Experts	Learning.Net	Auditing	NASBA QAS, NASBA Registry	2.00
25-Jun-13	Multistate Principles: Sales Tax	Learning.Net	Taxes	NASBA QAS, NASBA Registry	1.00
26-Aug-13	Independence - Business Relationships	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
26-Aug-13	2013 Ethics & Compliance Refresher	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
18-Sep-13	National Tax Xchange Webcast Special Edition: Tangible Property: Under...	Deloitte LLP	Taxes	NASBA Registry	2.00
24-Oct-13	Quality for the newly promoted manager	Deloitte LLP	Business Management & Organization	NASBA Registry	71.00
24-Oct-13	Preparing for and Executing Successful Fee Negotiations	Deloitte LLP	Business Management & Organization	NASBA Registry	2.00
4-Dec-13	SEC Services Training: Article 11: Pro Forma Financial Information	Deloitte LLP	Accounting	NASBA Registry	1.00
10-Dec-13	TAP intoÃ¢â‚¬Â¦Your Leadership Potential - The Ã¢â‚¬Å“Day in the LifeÃ¢â‚¬Â Relationshi...	Deloitte LLP	Business Management & Organization	NASBA Registry	16.50
11-Dec-13	TAP intoYour Leadership Potential - Client Impact Simulation FY 14	Deloitte LLP	Business Management & Organization	NASBA Registry	7.00
12-Dec-13	TAP into Your Leadership Potential - Tax program	Deloitte LLP	Personal Development	NASBA Registry	4.50
					97.50

Learner: Marie Bernadette Samson / 00224766

Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to **31-Dec-2013**

Credits considered as Applicable to Jurisdiction

Learning Completed

End Date	Title	CPE Provider	Field of Study	Supplemental Information	Total
10-Jan-12	Passthroughs National Competency Call [January 2012]	Deloitte LLP	Taxes	NASBA Registry	1.00
11-Jan-12	January MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.00
11-Jan-12	January MATS Tax Lunch and Learn	Deloitte LLP	Taxes	NASBA Registry	1.50
8-Feb-12	February MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Mar-12	Private Equity Fund Top Side Planning and Advisor PTP Structures	Deloitte LLP	Taxes	NASBA Registry	1.00
13-Mar-12	Flow Through Entities and M and A	Deloitte LLP	Taxes	NASBA Registry	1.00
14-Mar-12	March MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.50
15-Mar-12	Subchapter C National Competency Call (March 2012)	Deloitte LLP	Taxes	NASBA Registry	1.00
24-Apr-12	International Tax for M and A Updates and Strategies	Deloitte LLP	Taxes	NASBA Registry	1.00
2-May-12	Deloitte M&A Services: Teaming to Win (U.S. CPE Version)	Learning.Net	Specialized Knowledge and Applications	NASBA QAS, NASBA Registry	1.00
4-May-12	Success in M&A: Delivering Cross-functional Value Across the M&A Lifecycle	Deloitte LLP	Specialized Knowledge and Applications	NASBA Registry	13.50
9-May-12	May MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.50
22-Jul-12	Delivering Tax Services to Passthrough Entities	Deloitte LLP	Taxes	NASBA Registry	34.50
25-Jul-12	Delivering Tax Services to Individuals	Deloitte LLP	Taxes	NASBA Registry	31.50
27-Jul-12	Tax New Hire Simulation	Deloitte LLP	Taxes	NASBA Registry	51.00
27-Jul-12	Tax New Hire Simulation	Deloitte LLP	Personal Development	NASBA Registry	6.00
5-Aug-12	2012 Annual Independence Update	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
3-Oct-12	Passthroughs National Competency Call: October 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Dec-12	TAP intoÃ¢â‚¬Â¦The Power of Relationships 2012- Relationship Track	Deloitte LLP	Communications	NASBA Registry	1.50
5-Dec-12	TAP intoÃ¢â‚¬Â¦The Power of Relationships 2012- Relationship Track	Deloitte LLP	Business Management & Organization	NASBA Registry	20.00
9-Jan-13	Financial Instruments National Competency Call: January 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
24-Jan-13	M&A Transaction Services New Member Workshop	Deloitte & Touche LLP	Specialized Knowledge and Applications	NASBA Registry	70.50
6-Feb-13	Passthroughs National Competency Call: February 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
6-Mar-13	Your Confidentiality Obligations in M&A	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
21-Mar-13	Subchapter C National Competency Call: March 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
8-Aug-13	Basics in Restructuring Ã¢â‚¬â€œ An Introduction to Company-side Advisory Ass...	Deloitte LLP	Specialized Knowledge and Applications	NASBA Registry	2.00
9-Aug-13	Independence - Business Relationships	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
14-Aug-13	2013 Ethics & Compliance Refresher	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
14-Aug-13	August MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
11-Sep-13	September MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
					255.00

Learner: Vinodh Mogalapalli

Completion D	Title	Delivery Type	Registration D	Completion Status	Learning Hrs.
1/31/2012	Advanced Consumer Products	E-Learning	1/31/2012	Successful	4
1/31/2012	Inventory Management	E-Learning	1/31/2012	Successful	3
1/31/2012	Money Markets Around the World	E-Learning	1/31/2012	Successful	1
2/6/2012	FY12 State Compliance Framework	Live Instructor-Led	2/6/2012	Successful	2
2/7/2012	FY12 E-Filing Review	Live Instructor-Led	2/7/2012	Successful	1
2/8/2012	Consolidated Corps II	Live Instructor-Led	2/8/2012	Successful	4
2/8/2012	FlowThrough Entities	Live Instructor-Led	2/8/2012	Successful	4
2/8/2012	FY12 State Apportionment/DCW, Modifications and Franchise Tax Tools	Live Instructor-Led	2/8/2012	Successful	1
2/8/2012	FY12 State Corptax Enhanced Software Topics	Live Instructor-Led	2/8/2012	Successful	1
2/8/2012	FY12 State GoSystem Enhanced Software Topics	Live Instructor-Led	2/8/2012	Successful	1
2/8/2012	FY 12- TIPL: Influencing and Collaborating to Deliver Value	Live Instructor-Led	2/8/2012	Successful	2.5
2/8/2012	TIPL: Managing People and Leading Through Transitions	Live Instructor-Led	2/8/2012	Successful	2.5
2/9/2012	Communication Skills to Fast-track Your Career	E-Learning	2/6/2012	Successful	2.5
2/9/2012	Communication Tools	E-Learning	2/9/2012	Successful	2
2/9/2012	Delivering High-impact Sales Presentations	E-Learning	2/6/2012	Successful	6
2/9/2012	FY 12-MTS Apportionment Trends	Live Instructor-Led	2/9/2012	Successful	2
2/9/2012	Getting the Most from Business Documents	E-Learning	2/6/2012	Successful	4
2/9/2012	State Adjustment Powers	Live Instructor-Led	2/9/2012	Successful	2
2/9/2012	The Art of In-house Memos	E-Learning	2/9/2012	Successful	2
2/10/2012	Writing High-impact Reports and Proposals	E-Learning	2/10/2012	Successful	3.5
2/10/2012	Writing to Reach the Audience	E-Learning	2/9/2012	Successful	3
2/12/2012	Presenting to Succeed	E-Learning	2/12/2012	Successful	4.5
2/12/2012	Writing a Business Case	E-Learning	2/12/2012	Successful	2.5
2/13/2012	Crisp Composition	E-Learning	2/13/2012	Successful	4.5
2/13/2012	Writing Skills HMMv11 - Harvard	E-Learning	2/13/2012	Successful	1.5
2/14/2012	The Art of Global Communication	E-Learning	2/14/2012	Successful	3.5
2/14/2012	The Mechanics of Communicating Effectively	E-Learning	2/14/2012	Successful	3
2/15/2012	FY12-Industry Senior Training	Live Instructor-Led	2/15/2012	Successful	1
2/15/2012	FY12 MTS Senior Training	Live Instructor-Led	1/10/2012	Successful	0
2/15/2012	MTS Research and Writing	Live Instructor-Led	2/15/2012	Successful	2
2/15/2012	MTS Workpapers	Live Instructor-Led	2/15/2012	Successful	3
2/15/2012	Related Advisory Services-New Seniors	Live Instructor-Led	2/15/2012	Successful	2.5
2/15/2012	Simulation	Live Instructor-Led	2/15/2012	Successful	5
2/27/2012	EDRMS Training	Live Instructor-Led	2/27/2012	Successful	2
3/6/2012	NTXW: Final Form 8938, Regulations under IRC § 6038D (Foreign Financial Asset	Virtual Instructor-Led	2/14/2012	Successful	1
3/9/2012	Targeted CE Coaching	Live Instructor-Led	3/9/2012	Successful	0.5
3/9/2012	Technology + Tax National Competency Call (February 2012)	Virtual Instructor-Led	3/4/2012	Successful	1
4/5/2012	Tax-CRS Methodology-State DCW What's New TY11	Virtual Instructor-Led	1/30/2012	Successful	1
4/19/2012	February 2012 MTS News Hour	Virtual Instructor-Led	2/28/2012	Successful	1
4/19/2012	January 2012 MTS News Hour	Virtual Instructor-Led	1/31/2012	Successful	1
5/22/2012	New CE baseline assessment	Live Instructor-Led	4/18/2012	Successful	0
5/30/2012	Achieve	Live Instructor-Led	5/9/2012	Successful	16
6/26/2012	June 2012 Multistate News Hour	Virtual Instructor-Led	6/26/2012	Successful	1
6/26/2012	Tax-CRS Methodology-Effective Use of DCW State Apportionment-INTRODUCTIC	Virtual Instructor-Led	6/6/2012	Successful	1
6/27/2012	Tax-CRS Methodology-Effective Use of DCW State Modifications and Franchise T	Virtual Instructor-Led	6/6/2012	Successful	1
7/4/2012	Tax-US CRS Methodology-Using GoSystem Effectively-Core Skills and State Comp	Live Instructor-Led	6/13/2012	Successful	4
7/9/2012	Tax-CRS Methodology-Effective Use of DCW State Apportionment -ACTIVITIES	Live Instructor-Led	6/19/2012	Successful	1
7/18/2012	2012 Annual Independence Update	E-Learning	6/18/2012	Successful	1
7/20/2012	Deloitte Online Tax Insight Boot camp III	Live Instructor-Led	6/28/2012	Successful	12.5
8/1/2012	National Tax Xchange Webcast 2011 State IncomeTax Compliance:State Tax Dev	Virtual Instructor-Led	7/16/2012	Successful	1
8/9/2012	Deloitte OnLine Tax InSight Bootcamp III Overview	Live Instructor-Led	6/27/2012	Successful	5.5
8/27/2012	Multistate Quarterly Income Tax Meeting - August 2, 2012	Live Instructor-Led	8/27/2012	Successful	1
8/29/2012	Technology + Tax National Competency Call: August 2012	Virtual Instructor-Led	8/29/2012	Successful	1
9/17/2012	August 2012 Multistate News Hour	Virtual Instructor-Led	8/28/2012	Successful	1
10/30/2012	National Tax Xchange Webcast Discussing 2013 Tax Rate Changes with Clients: Ic	Virtual Instructor-Led	9/24/2012	Successful	1
10/30/2012	October 2012 Multistate News Hour	Virtual Instructor-Led	10/30/2012	Successful	1
11/22/2012	Targeted CE Coaching 1	Live Instructor-Led	11/22/2012	Successful	1
11/26/2012	Tax-US CRS Methodology-Effectively Planning and Managing Engagements for Su	Live Instructor-Led	11/26/2012	Successful	1
11/27/2012	Tax-US CRS Methodology-Paperless Compliance A to Z	Live Instructor-Led	11/27/2012	Successful	1.5
11/29/2012	Tax-US CRS Methodology-Selling Tax Compliance Services in a Competitive Mark	Live Instructor-Led	11/29/2012	Successful	1
12/4/2012	MTS Due Diligence Assessment	E-Learning	12/4/2012	Successful	0
12/11/2012	MTS Apportionment Trends	Live Instructor-Led	12/11/2012	Successful	2
12/11/2012	MTS Compliance for Seniors	Live Instructor-Led	12/11/2012	Successful	6
12/11/2012	Tax-US CRS Methodology-Corporations - Using the Standard Tools and Technolo	Live Instructor-Led	12/11/2012	Successful	14
12/14/2012	Tax-US CRS Methodology-Advanced Microsoft Excel for Tax Professionals - Tips a	Live Instructor-Led	12/14/2012	Successful	1.5
12/14/2012	Tax-US CRS Methodology-Quality and Risk Management Considerations in US CP	Live Instructor-Led	12/14/2012	Successful	1.5

12/17/2012	MTS Due Diligence	Live Instructor-Led	12/17/2012	Successful	2
12/17/2012	Multistate Tax Academy Opening Plenary	Live Instructor-Led	12/17/2012	Successful	1
12/21/2012	MTS Basic ASC 740 & ASC 450 Assessment	E-Learning	12/5/2012	Successful	0
12/24/2012	MTS State Strategic Tax Review	Live Instructor-Led	12/24/2012	Successful	2
12/26/2012	MTS Introduction to Multistate Consulting Methodology	Live Instructor-Led	12/26/2012	Successful	6.5
12/26/2012	MTS - Introduction to the Business of Our Business	Live Instructor-Led	12/26/2012	Successful	2
12/27/2012	Coaching A Performance Problem	Live Instructor-Led	12/27/2012	Successful	2
12/28/2012	MTS Basic ASC 740 & ASC 450	Live Instructor-Led	12/28/2012	Successful	4
1/3/2013	Tax-US CRS Methodology-Super User Workshop - Laying the Groundwork	Live Instructor-Led	1/3/2013	Successful	1
2/6/2013	FY13-Advanced Nexus training	Live Instructor-Led	2/6/2013	Successful	2
2/6/2013	FY13-Advanced Return Review	Live Instructor-Led	2/6/2013	Successful	4
2/6/2013	FY13-Apportionment Trends training	Live Instructor-Led	2/6/2013	Successful	2
2/6/2013	FY13-Coaching for Peak Performance	Live Instructor-Led	2/6/2013	Successful	4
2/6/2013	FY13-MTS Intro to Bus of our Bus training	Live Instructor-Led	2/6/2013	Successful	2
2/6/2013	FY13-Reading Final Statements	Live Instructor-Led	2/6/2013	Successful	2
2/7/2013	FY13-Expectations of a Senior	Live Instructor-Led	2/7/2013	Successful	2
2/7/2013	FY13-MTS Compliance (Corp/Partnership Breakout)	Live Instructor-Led	2/7/2013	Successful	6
2/7/2013	FY13-MTS Hot Topics training	Live Instructor-Led	2/7/2013	Successful	2
2/7/2013	FY13-Tax Shelters	Live Instructor-Led	2/7/2013	Successful	2
2/7/2013	FY13-The Role of a USI Manager	Live Instructor-Led	2/7/2013	Successful	2
2/12/2013	More Time Value Applications	E-Learning	2/12/2013	Successful	1
2/13/2013	GlobalEnglish Level 10	E-Learning	2/13/2013	Successful	20
2/13/2013	GlobalEnglish Level 4	E-Learning	2/13/2013	Successful	20
2/13/2013	GlobalEnglish Level 8	E-Learning	2/13/2013	Successful	20
2/13/2013	GlobalEnglish Level 9	E-Learning	2/13/2013	Successful	20
2/15/2013	Central Banks Around the World	E-Learning	2/15/2013	Successful	1
2/15/2013	Creating Money	E-Learning	2/15/2013	Successful	1
2/15/2013	Financial Analysis	E-Learning	2/15/2013	Successful	1
2/15/2013	Non-Financial Analysis	E-Learning	2/15/2013	Successful	1
2/15/2013	Theory of Monetary Policy	E-Learning	2/15/2013	Successful	1
2/15/2013	Valuation Basics	E-Learning	2/15/2013	Successful	2
2/17/2013	FY13-MTS Experienced Senior Training	Live Instructor-Led	2/17/2013	Successful	0
2/19/2013	Leadership Essentials for Seniors	Live Instructor-Led	2/19/2013	Successful	4
3/19/2013	Tax ? US CRS Methodology ? CJETT, the Tool for Estimates and Extensions	Virtual Instructor-Led	2/26/2013	Successful	1.5
6/28/2013	Biennial Ethics and Compliance Refresher for 2013	E-Learning	6/28/2013	Successful	1
6/28/2013	Independence - Business Relationships	E-Learning	6/28/2013	Successful	1
8/13/2013	Facilitating Difficult Situations	E-Learning	8/13/2013	Successful	5
9/9/2013	MTS News Hour Replay -- July	Live Instructor-Led	8/1/2013	Successful	1
9/19/2013	CE Baseline Assessment FY-13	Live Instructor-Led	4/22/2013	Successful	0
9/30/2013	Tax-US CRS Methodology-TY12 US CRS Super User Workshop	Live Instructor-Led	10/18/2012	Successful	0
10/4/2013	FY13 Multistate Tax Academy	Live Instructor-Led	11/2/2012	Successful	0
10/24/2013	Business Grammar: The Mechanics of Writing	E-Learning	10/24/2013	Successful	1
11/4/2013	September 2013 Multistate News Hour	Virtual Instructor-Led	9/24/2013	Successful	1
11/12/2013	Managing Meetings Through Communication	Live Instructor-Led	10/28/2013	Successful	4
11/15/2013	Introduction to Deloitte Tax Insight	E-Learning	11/15/2013	Successful	1
11/20/2013	Customer Interactions	E-Learning	11/20/2013	Successful	3.5
11/21/2013	FY14 USI Deloitte Tax Insight - Team Training	Live Instructor-Led	10/21/2013	Successful	4
11/21/2013	Presenting Your Proposition	E-Learning	11/21/2013	Successful	4
11/25/2013	How to Talk to Anyone	Live Instructor-Led	11/11/2013	Successful	2
11/25/2013	Tax News Watch-Reading Group	Live Instructor-Led	11/5/2013	Successful	2
11/26/2013	USI-June 2013 USI Tax Law Update	Virtual Instructor-Led	11/26/2013	Successful	1
11/28/2013	Project Management Fundamentals	E-Learning	11/21/2013	Successful	2.5
12/11/2013	Dialogue Toolkit	E-Learning	11/12/2013	Successful	2
					353

Learner: Mark Alan Schneider / 00271156
Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to 31-Dec-2013

Credits considered as Applicable to Jurisdiction

End Date	Title	CPE Provider	Field of Study	Supplemental Information	Total
10-Jan-12	WNT Sub C Weekly Live Meeting - January 10, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
24-Jan-12	WNT Sub C Weekly Live Meeting - January 24, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
21-Feb-12	WNT Sub C Weekly Live Meeting - February 21, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
28-Feb-12	WNT Sub C Weekly Live Meeting - February 28, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
6-Mar-12	WNT Sub C Weekly Live Meeting - March 6, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
20-Mar-12	WNT Sub C Weekly Live Meeting - March 20, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
27-Mar-12	WNT Sub C Weekly Live Meeting - March 27, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
1-May-12	WNT Sub C Weekly Live Meeting - May 1, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
15-May-12	WNT Sub C Weekly Live Meeting - May 15, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Jun-12	WNT Sub C Weekly Live Meeting - June 5, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
12-Jun-12	WNT Sub C Weekly Live Meeting - June 12, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
21-Jun-12	Subchapter C National Competency Call June 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
7-Aug-12	WNT Sub C Weekly Live Meeting - August 7, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
15-Aug-12	2012 Annual Independence Update	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
21-Aug-12	WNT Sub C Weekly Live Meeting - August 21, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
28-Aug-12	WNT Sub C Weekly Live Meeting - August 28, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Nov-12	Sub C: Section 338 Deep Dive Ã¢â‚¬â€œ Considerations and Consequences	Deloitte LLP	Taxes	NASBA Registry	10.50
9-Nov-12	Hot Topics in Corporate Tax: Cutting Edge Deals and Legal Developments	Deloitte LLP	Taxes	NASBA Registry	4.50
20-Nov-12	WNT Sub C Weekly Live Meeting - November 20, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
4-Dec-12	WNT Sub C Weekly Live Meeting - December 4, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
18-Dec-12	WNT Sub C Weekly Live Meeting - December 18, 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
22-Dec-12	Corporate Income Tax Law II, Fall Semester 2012	Georgetown Law	Taxes		42.00
15-Jan-13	WNT Weekly Sub C Meeting Ã¢â‚¬â€œ January 15, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
26-Jan-13	ABA Sectin of Taxation 2013 Midyear Meeting	American Bar Association	Taxes		9.00
12-Mar-13	WNT Sub C Weekly Meeting - March 12, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
15-Aug-13	Subchapter C National Competency Call: August 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
26-Aug-13	Independence - Business Relationships	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
26-Aug-13	2013 Ethics & Compliance Refresher	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
27-Aug-13	WNT Sub C Weekly Meeting - August 27, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
18-Oct-13	Tax Strategies 2013	Practising Law Institute	Taxes		2.50

5-Nov-13	WNT Sub C Weekly Meeting - November 5, 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
9-Nov-13	The University of Chicago 66th Annual Tax Conference	University of Chicago	Taxes	NASBA Registry	11.00
15-Nov-13	Current Developments, including Recent IRS/Treasury Guidance	Deloitte LLP	Taxes	NASBA Registry	4.50
6-Dec-13	Corporate Income Tax Law II	Georgetown Law	Taxes		42.00
					152.00

Learner: Lori A Hartzheim / 00205350

Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to **31-Dec-2013**

End Date	Title	CPE Provider	Supplemental Information	Total
30-Jan-12	Tax-CRS Methodology-State Compliance Framework	Deloitte Tax LLP	NASBA Registry	1.50
2-Feb-12	Tax-CRS Methodology-State DCW What's New TY11	Deloitte Tax LLP	NASBA Registry	1.00
25-Apr-12	MTS Strategic Communication	Deloitte LLP	NASBA Registry	7.00
5-Jun-12	State Tax Implications of an IRS Audit	Deloitte LLP	NASBA Registry	1.00
6-Jun-12	Tax-CRS Methodology-Effective Use of DCW State Apportionment-INTRODUCTION	Deloitte Tax LLP	NASBA Registry	1.00
6-Jun-12	Tax-CRS Methodology-Effective Use of DCW State Modifications and Franc...	Deloitte Tax LLP	NASBA Registry	1.00
18-Jun-12	Tax-US CRS Methodology-Using Corptax Effectively-Core Skills and State Compliance (C Corporation Returns)	Deloitte LLP	NASBA Registry	4.00
19-Jun-12	Tax-CRS Methodology-Effective Use of DCW State Apportionment -ACTIVITIES	Deloitte LLP	NASBA Registry	3.00
19-Jun-12	Tax-CRS Methodology-Effective Use of DCW State Modifications and Franc...	Deloitte LLP	NASBA Registry	3.00
26-Jun-12	June 2012 Multistate News Hour	Deloitte LLP	NASBA Registry	1.00
29-Jun-12	Tax-US Compliance and Reporting Services Workshop	Deloitte Tax LLP	NASBA Registry	12.00
9-Aug-12	2012 Annual Independence Update	Learning.Net	NASBA QAS, NASBA Registry	1.00
12-Nov-12	Tax-US CRS Methodology-Super User Workshop - Laying the Groundwork	Deloitte Tax LLP	NASBA Registry	1.00
12-Nov-12	Tax-US CRS Methodology-Effectively Planning and Managing Engagements f...	Deloitte LLP	NASBA Registry	1.00
13-Nov-12	Tax-US CRS Methodology-Quality and Risk Management Considerations in U...	Deloitte LLP	NASBA Registry	1.50
13-Nov-12	Tax-US CRS Methodology-Selling Tax Compliance Services in a Competitiv...	Deloitte LLP	NASBA Registry	1.00
14-Nov-12	Tax-US CRS Methodology-Corporations - Using the Standard Tools and Tec...	Deloitte LLP	NASBA Registry	11.50

14-Nov-12	Tax-US CRS Methodology-Introduction to Tax Insight, Our Intelligent En...	Deloitte LLP	NASBA Registry	1.50
20-Nov-12	Tax-US CRS Methodology-Initiating Tax Compliance Engagements	Deloitte Tax LLP	NASBA Registry	1.50
28-Nov-12	Multistate Tax Technical Hot Topics	Deloitte LLP	NASBA Registry	1.50
28-Nov-12	Multistate Issues Surrounding Mergers & Acquisitions Transactions	Deloitte LLP	NASBA Registry	1.50
28-Nov-12	Multistate Issues Related to Pass-through Entities	Deloitte LLP	NASBA Registry	1.50
29-Nov-12	Identifying Multistate Consulting Opportunities from Tax Return Prepar...	Deloitte LLP	NASBA Registry	1.50
29-Nov-12	Relationship Building and Business Development	Deloitte Tax LLP	NASBA Registry	4.00
29-Nov-12	Relationship Building and Business Development Course Series Session 2...	Deloitte LLP	NASBA Registry	2.00
29-Nov-12	Relationship Building and Business Development Course Series Session 3...	Deloitte LLP	NASBA Registry	2.00
30-Nov-12	Multistate Development Conference 2012	Deloitte LLP	NASBA Registry	9.00
5-Dec-12	MTS Pass-through Entities	Deloitte LLP	NASBA Registry	13.50
6-Dec-12	MTS Introduction to Multistate Consulting Methodology	Deloitte LLP	NASBA Registry	19.50
11-Dec-12	December 2012 Multistate News Hour	Deloitte LLP	NASBA Registry	1.00
13-Dec-12	The Next Frontier Multistate Tax updates	Deloitte LLP	NASBA Registry	1.50
17-Dec-12	Driving Professional Excellence - Reporting and Concluding Responsibil...	Learning.Net	NASBA QAS, NASBA Registry	1.00
18-Dec-12	Driving Professional Excellence - Core Responsibilities for Specialist...	Learning.Net	NASBA QAS, NASBA Registry	2.00
15-Jan-13	National Tax Xchange Webcast Special Edition: Considerations around th...	Deloitte LLP	NASBA Registry	1.00
8-Feb-13	Special Edition Passthroughs National Competency Call: Introduction to...	Deloitte LLP	NASBA Registry	1.50
26-Mar-13	March 2013 Multistate News Hour	Deloitte LLP	NASBA Registry	1.00
30-Apr-13	April 2013 MTS News Hour	Deloitte LLP	NASBA Registry	1.00
7-May-13	National Tax Xchange Webcast Going Paperless? Tools and Processes to H...	Deloitte LLP	NASBA Registry	1.00
4-Jun-13	National Tax Xchange Webcast Planning for 2013 Calendar Year Audits	Deloitte LLP	NASBA Registry	1.00
6-Jun-13	Social Business: How Is It Evolving Within Organizations?	Deloitte LLP	NASBA Registry	1.00
18-Jun-13	MTS State Partnership Compliance and Reporting Services Training - Jun...	Deloitte LLP	NASBA Registry	2.00
24-Jun-13	MTS State Partnership Compliance and Reporting Services Training - Jun...	Deloitte LLP	NASBA Registry	2.00

26-Jun-13	Tax-US CRS Methodology-TY12 e-File Updates	Deloitte LLP	NASBA Registry	1.00
15-Jul-13	Multistate Leadership Development Conference FY14	Deloitte LLP	NASBA Registry	6.50
15-Jul-13	Multistate Leadership Development Conference FY14	Deloitte LLP	NASBA Registry	2.00
16-Jul-13	Relationship Mastery	Deloitte LLP	NASBA Registry	5.00
16-Jul-13	Relationship Mastery	Deloitte LLP	NASBA Registry	3.00
17-Jul-13	Multistate Apportionment Current Issues	Deloitte LLP	NASBA Registry	1.50
17-Jul-13	Multistate Mergers & Acquisitions	Deloitte LLP	NASBA Registry	1.50
17-Jul-13	Bridging Compliance to Consulting Using the Multistate Method	Deloitte LLP	NASBA Registry	1.50
30-Jul-13	July 2013 Multistate News Hour	Deloitte LLP	NASBA Registry	1.00
21-Aug-13	Independence - Business Relationships	Learning.Net	NASBA QAS, NASBA Registry	1.00
21-Aug-13	2013 Ethics & Compliance Refresher	Learning.Net	NASBA QAS, NASBA Registry	1.00
28-Aug-13	Milwaukee Multistate Tax Update	Deloitte LLP	NASBA Registry	2.00
19-Sep-13	FY14 Audit Update Ã¢â‚¬â€œ Audit Imperatives & U.S. AAM G340 Updates	Deloitte LLP	NASBA Registry	1.00
22-Oct-13	Tax-US CRS Methodology-TY2012 Compliance Wrap-up	Deloitte LLP	NASBA Registry	1.00
11-Nov-13	FY14 Audit Update Ã¢â‚¬â€œ Inspection Comments & Guidance Updates	Deloitte LLP	NASBA Registry	1.00
22-Nov-13	Tax-US CRS Methodology-Initiating Tax Compliance Engagements	Deloitte LLP	NASBA Registry	1.00
10-Dec-13	Cosourcing National Competency Call: December 2013	Deloitte LLP	NASBA Registry	1.00
16-Dec-13	Tax-USCRS-Super User Workshop - Laying the Groundwork	Deloitte LLP	NASBA Registry	1.00
17-Dec-13	Tax-USCRS-Partnerships-Tools, Connectivity and How To Effectively Use ...	Deloitte LLP	NASBA Registry	12.00
18-Dec-13	Introduction to Deloitte Tax Insight (DTi)	Learning.Net	NASBA QAS, NASBA Registry	1.00
18-Dec-13	Tax-USCRS-Articulating Value for Super Users	Deloitte LLP	NASBA Registry	1.00
18-Dec-13	Tax-USCRS-Leading Successful Lunch and Learns	Deloitte LLP	NASBA Registry	2.00
18-Dec-13	Tax-USCRS-Articulating Value Using Compliance Framework,Consulting Fra...	Deloitte LLP	NASBA Registry	2.00
18-Dec-13	Tax-USCRS-Bringing Insight	Deloitte LLP	NASBA Registry	1.00
19-Dec-13	Tax-USCRS-DTi Essentials for Super Users	Deloitte LLP	NASBA Registry	3.00
				183.50

Learner: James R Watson Jr

Jurisdiction: US Firm CPE Policy

Activity from
01-Jan-2012 to **31-Dec-2013**

Credits considered as Applicable to Jurisdiction

Learning Completed

End Date	Title	CPE Provider	Field of Study	Supplemental Information	Total
4-Jan-12	Negotiation Skills Training	Deloitte LLP	Business Management & Organization	NASBA Registry	1.50
11-Jan-12	January MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.50
20-Jan-12	Subchapter C National Competency Call (January 2012)	Deloitte LLP	Taxes	NASBA Registry	1.00
8-Feb-12	February MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.00
8-Feb-12	Financial Accounting & Reporting - Income Taxes National Competency Ca...	Deloitte LLP	Accounting	NASBA Registry	1.50
14-Feb-12	NTXW: Final Form 8938, Regulations	Deloitte LLP	Taxes	NASBA Registry	1.00
16-Feb-12	Subchapter C National Competency Call (February 2012)	Deloitte LLP	Taxes	NASBA Registry	1.00
23-Feb-12	Tax Controversy National Competency Call (February 2012)	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Mar-12	Private Equity Fund Top Side Planning and Advisor PTP Structures	Deloitte LLP	Taxes	NASBA Registry	1.00
11-Apr-12	Financial Accounting & Reporting-Income Taxes National Competency Call (April 2012)	Deloitte LLP	Accounting	NASBA Registry	1.00
19-Apr-12	Subchapter C National Competency Call April 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
24-Apr-12	International Tax for M and A Updates and Strategies	Deloitte LLP	Taxes	NASBA Registry	1.50
2-May-12	Passthroughs National Competency Call (May 2012)	Deloitte LLP	Taxes	NASBA Registry	1.00
9-May-12	May MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.50
13-Jun-12	June MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	1.50
30-Jul-12	2012 Annual Independence Update	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
16-Aug-12	Subchapter C National Competency Call: August 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
5-Sep-12	Passthroughs National Competency Call: September 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
2-Oct-12	Preparing M&AÃ¢â‚¬â„¢s Written Communications for a Second Partner Review	Deloitte & Touche LLP	Specialized Knowledge and Applications	NASBA Registry	1.00
3-Oct-12	Financial Instruments National Competency Call: October 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
10-Oct-12	2012 P/P/D Meeting - General Session Day 1	Deloitte LLP	Business Management & Organization	NASBA Registry	1.50
18-Oct-12	Subchapter C National Competency Call: October 2012	Deloitte LLP	Taxes	NASBA Registry	1.00
24-Oct-12	Converging Market Factors: Is It Time to Sell or Reexamine Capital Str...	Deloitte LLP	Specialized Knowledge and Applications	NASBA Registry	3.00
12-Dec-12	Multistate Principles: Sales Tax	Learning.Net	Taxes	NASBA QAS, NASBA Registry	1.00
12-Dec-12	National Tax Xchange Webcast Special Edition: Proposed Regulations on Net Investment Income Tax: What Will the Guidance Mean for Your Clients?	Deloitte LLP	Taxes	NASBA Registry	1.00
28-Dec-12	Corporate Tax Update		Taxes	NASBA QAS, NASBA Registry	5.00
18-Feb-13	Your Confidentiality Obligations in M&A	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
7-Mar-13	Federal Tax Accounting (Periods, Methods & Credits) National Competenc...	Deloitte LLP	Taxes	NASBA Registry	1.00
7-Mar-13	Distressed Debt: Why the Current Cycle Is Different Than Expected	Deloitte LLP	Specialized Knowledge and Applications	NASBA Registry	1.00

10-Apr-13	Financial Reporting for Taxes National Competency Call: April 2013	Deloitte LLP	Accounting	NASBA Registry	1.50
18-Apr-13	Subchapter C National Competency Call: April 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
23-Apr-13	Private Perspectives	Deloitte LLP	Business Management & Organization	NASBA Registry	2.50
12-Jun-13	June MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
5-Aug-13	Independence - Business Relationships	Learning.Net	Ethics - Regulatory	NASBA QAS, NASBA Registry	1.00
5-Aug-13	2013 Ethics & Compliance Refresher	Learning.Net	Ethics - Behavioral	NASBA QAS, NASBA Registry	1.00
14-Aug-13	August MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
15-Aug-13	Subchapter C National Competency Call: August 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
11-Sep-13	Financial Instruments National Competency Call: September 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
11-Sep-13	September MATS Tax Lunch Training	Deloitte LLP	Taxes	NASBA Registry	2.00
19-Sep-13	Subchapter C National Competency Call: September 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
25-Sep-13	Skills for Interviewing Campus New Hires	Learning.Net	Personnel/HR	NASBA QAS, NASBA Registry	1.00
17-Oct-13	Subchapter C National Competency Call: October 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
21-Oct-13	Easier to Do Business	Learning.Net	Marketing	NASBA QAS, NASBA Registry	1.50
18-Nov-13	Sub C: Hot Topics	Deloitte LLP	Taxes	NASBA Registry	1.00
18-Nov-13	GES: Compensation and Benefits - Updates on Health Care, ExecutiveComp...	Deloitte LLP	Taxes	NASBA Registry	1.00
18-Nov-13	Sub C: Spin Offs	Deloitte LLP	Taxes	NASBA Registry	2.00
18-Nov-13	TMC: The Next Frontier - Data Analytics for Tax	Deloitte LLP	Specialized Knowledge and Applications	NASBA Registry	1.00
19-Nov-13	FI: Debt or Equity - Do Your Interest Deductions Meet the More-Likely-...	Deloitte LLP	Taxes	NASBA Registry	2.00
19-Nov-13	Sub C/FTA/GES: Contingent Liabilities, Deferred Revenue and Other Post...	Deloitte LLP	Taxes	NASBA Registry	2.00
19-Nov-13	Passthroughs: Subchapter S Developments Including Section 336(e)	Deloitte LLP	Taxes	NASBA Registry	1.00
19-Nov-13	Global : US Tax Inbound Services - Understanding the Market Segment an...	Deloitte LLP	Taxes	NASBA Registry	3.00
19-Nov-13	Sub C: Subchapter C, Subchapter K and International Hot Topics and Planning	Deloitte LLP	Taxes	NASBA Registry	2.00
20-Nov-13	Sub C/FI: Corporate Financial Products	Deloitte LLP	Taxes	NASBA Registry	2.00
22-Nov-13	Subchapter C National Competency Call: November 2013	Deloitte LLP	Taxes	NASBA Registry	1.00
4-Dec-13	SEC Services Training: Article 11: Pro Forma Financial Information	Deloitte LLP	Accounting	NASBA Registry	1.00
12-Dec-13	Ethics for New York Tax Professionals	Pass Online	Ethics - Regulatory	NASBA QAS, NASBA Registry	4.00
					81.00

EXHIBIT 7

Groeb Farms, Inc.
Deloitte Tax LLP
Expenses by Category for Fee Period
October 1, 2013 through December 31, 2013

Category	Date	Description	Amount
Telephone Expense / Conference Call			
SAMSON, MARIE BERNADETTE	11/11/2013	Discussion with J. Watson, J. Jarvis, S. DePalma and D. Krozek of Deloite Tax LLP, T. Davis of Kirkland & Ellis, J. Irvin of Groeb and members of Peak Rock Capital regarding tax analysis.	$ 6.82
JARVIS, JOHN MURRAY	12/6/2013	Discussed preliminary tax analysis with J. Irvin of Groeb Farms, Houlihan, and M. Samson and D. Krozek of Deloitte Tax LLP.	$ 10.79
SAMSON, MARIE BERNADETTE	12/12/2013	Discuss revised taxable vs. non-taxable model with J. Watson, J. Jarvis, and D. Krozek of Deloitte Tax LLP.	$ 2.89
Subtotal Telephone Expense / Conference Call			$ 20.50
Overall Total			**$ 20.50**