IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: WEST MARINE, INC., *et al.*,[1] Reorganized Debtors.	Chapter 11 Case No. 26-10794 (KBO) (Jointly Administered) **Hearing Date: November 4, 2026 at 10:30 a.m. (ET)** **Objection Deadline: October 9, 2026 at 4:00 p.m. (ET)**

SUMMARY OF THE FIRST AND FINAL FEE APPLICATION OF KELLEY DRYE & WARREN LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS LEAD COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM JUNE 1, 2026 THROUGH AND INCLUDING AUGUST 21, 2026

Name of Applicant:	Kelley Drye & Warren LLP
Authorized to Provide Professional Services to:	Official Committee of Unsecured Creditors
Petition Date:	May 17, 2026
Retention Date:	Effective as of June 1, 2026[2]
Period for Which Compensation and Reimbursement is Sought:	June 1, 2026 through and including August 21, 2026
Terms and Conditions of Employment:	Hourly. No retainer.
Interim/Final:	Final
Total Fees and Expenses Sought During the Final Fee Period:	$2,111,547.82
Total Fees Sought During the Final Fee Period:	$2,106,274.50[3]
Total Expenses Sought During the Final Fee Period:	$5,273.32

[1] The Reorganized Debtors in these chapter 11 cases are: West Marine, Inc.; Marine One Holdco, LLC; Marine One Parent, Inc.; Rising Tide Holdings Inc.; Rising Tide Parent Inc.; Seascapes, Inc.; W Marine Management Company, Inc.; and West Marine Products, Inc.

[2] Docket No. 398.

[3] Represents $2,086,274.50 in total fees incurred, plus an estimated $20,000 in additional fees and expenses incurred after August 21, 2026 in connection with preparing this Application and attending the hearing thereon. Kelley Drye reserves the right to seek additional fees or expenses incurred if not accounted for herein, and in preparing this Application and reviewing the final fee applications of other professionals.

Total Fees and Expenses Approved by Interim Order to Date:	$0.00[4]
Blended Rate in this Application for All Timekeepers:	$988.25
Compensation Sought in This Application Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed by Interim Order:	$0.00
Expenses Sought in This Application Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed by Interim Order:	$0.00
Number of Professionals Included in This Application:	33
Number of Timekeepers Billing Fewer than 15 Hours to the Case During This Period:	13
Are Any Rates Higher Than Those Approved or Disclosed at Retention?	No

[4] Given the expedited case timeline, Kelley Drye did not file monthly fee statements or an interim fee application.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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FIRST AND FINAL FEE APPLICATION OF KELLEY DRYE & WARREN LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS LEAD COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM JUNE 1, 2026 THROUGH AND INCLUDING AUGUST 21, 2026

Pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), and in accordance with the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* (the "Interim Compensation Order"),[2] Kelley Drye & Warren LLP ("Kelley Drye"), as lead counsel to the Official Committee of Unsecured Creditors (the "Committee") of West Marine, Inc., *et al*., the debtors (the "Debtors"), hereby submits its first and final fee application (the "Application") seeking entry of an order granting it final compensation and reimbursement of expenses for the period from June 1, 2026 through and

[1] The Reorganized Debtors in these chapter 11 cases are: West Marine, Inc.; Marine One Holdco, LLC; Marine One Parent, Inc.; Rising Tide Holdings Inc.; Rising Tide Parent Inc.; Seascapes, Inc.; W Marine Management Company, Inc.; and West Marine Products, Inc.

[2] Docket No. 337.

including August 21, 2026 (the "Final Fee Period"). In support of its Application, Kelley Drye respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (B) and Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. Pursuant to Local Rule 9013-(f), Kelley Drye consents to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Rule 2016-1, and the Office of the United States Trustee's *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 for Attorneys in Larger Chapter 11 Cases* (the "UST Guidelines").

BACKGROUND

4. On May 17, 2026 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with this Court. Following the Petition Date, the Debtors remained in possession of their assets and continued to operate and manage their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code until the effective date of the Plan (as defined below).

5. On May 29, 2026, the Office of the United States Trustee for Region 3 (the "U.S. Trustee") appointed a seven-member Committee consisting of: (i) Realty Income Corporation; (ii) Facility Solutions Group, Inc.; (iii) Modern Recreational Technologies, Inc.; (iv) East Penn Manufacturing Co.; (v) Virtual Supply, Inc.; (vi) Lippert Components, Inc.; and (vii) Garmin USA, Inc.[3]

6. On June 1, 2026, the Committee selected Kelley Drye as its lead counsel and, on June 2, selected Ice Miller LLP as its Delaware co-counsel and Province, Inc. as its financial advisor.

7. On June 24, 2026, the Committee filed an application for an order authorizing it to retain Kelley Drye as lead counsel, effective as of June 1, 2026 (the "Retention Application").[4] On July 13, 2026, this Court entered an order approving the Retention Application, effective as of June 1, 2026.[5]

8. On August 11, 2026, the Court entered an order (the "Confirmation Order")[6] confirming the *Second Amended Joint Plan of Reorganization of West Marine, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (Technical Modifications)* (the "Plan").[7] The Plan went effective on August 21, 2026 (the "Effective Date").[8]

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3 Docket No. 103.

4 Docket Nos. 296 and 297.

5 Docket No. 398.

6 Docket No. 522

7 Docket No. 522, Ex. A. Capitalized terms not defined herein shall have the meanings given to them in the Plan.

8 Docket No. 547.

SUMMARY OF COMPENSATION AND EXPENSES REQUESTED FOR THE FINAL FEE PERIOD

9. By this Application, Kelley Drye seeks a first and final allowance of $2,106,274.50 as compensation for professional services rendered to the Committee during the Final Fee Period,[9] totaling 2,111 hours of professional time, and $5,273.32 as reimbursement for actual and necessary expenses incurred during the Final Fee Period.

10. Attached hereto as: (i) **Exhibit A** is a summary of compensation by each Kelley Drye professional that worked on these chapter 11 cases during the Final Fee Period; (ii) **Exhibit B** is a summary of compensation by project category for the Final Fee Period; (iii) **Exhibit C** is a summary of expenses incurred by Kelley Drye during the Final Fee Period; (iv) **Exhibit D** is Kelley Drye's customary and comparable compensation disclosures; (v) **Exhibit E** is Kelley Drye's budget for the Final Fee Period; (vi) **Exhibit F** is a summary of fees and hours budgeted compared to fees and hours billed during the Final Fee Period; (vii) **Exhibit G** is Kelley Drye's staffing plan for the Final Fee Period; (viii) **Exhibit H** is the certification of Jason R. Adams, which certifies certain matters addressed in the Interim Compensation Order and UST Guidelines; (ix) **Exhibit I** are the invoices for fees incurred for the month of June 2026; (x) **Exhibit J** are the invoices for fees and expenses incurred for the month of July 2026; and (xi) **Exhibit K** are the invoices for fees and expenses incurred for the month of August 2026.

[9] The total compensation requested represents $2,086,274.50 in total fees incurred, plus an estimated $20,000 in additional fees and expenses incurred after August 21, 2026, in connection with (i) preparing this Application; (ii) responding to objections to this Application, if any; and (iii) attending the hearing thereon, if any. If the actual amount of fees for the foregoing activities are less than $20,000, Kelley Drye will only seek the actual, reasonable and necessary compensation incurred.

PROFESSIONAL SERVICES
RENDERED DURING THE FINAL FEE PERIOD

11. During the Final Fee Period, Kelley Drye rendered the following professional legal services to the Committee:

a. Advised the Committee with respect to its rights, duties and powers in the chapter 11 cases;

b. Prepared the Retention Application, addressed the U.S. Trustee's comments to the same, and analyzed the Debtors' retention applications;

c. Reviewed the Debtors' second day orders and provided comments to same;

d. Addressed all matters related to the Debtors' use of cash collateral, including preparing an objection to the Debtors' motion and negotiating a resolution with the Debtors and the prepetition lenders;

e. Investigated the extent and validity of the prepetition lenders' liens;

f. Investigated the prepetition conduct of the Debtors and various insiders and prepared discovery requests with respect to historic transactions and past conduct;

g. Negotiated a global settlement with the Debtors and negotiated revisions to the proposed Plan documents;

h. Handled a variety of ongoing administrative tasks including, but not limited to, maintaining internal case calendars and monitoring the docket for relevant pleadings; and

i. Conducted meetings and provided email updates to the Committee regarding general case status, operations, and ongoing negotiations with the Debtors.

12. All services rendered for which compensation is requested and all costs incurred for which reimbursement is requested in this Application were reasonable, necessary and appropriate, and were performed for or incurred on behalf of the Committee during the Final Fee Period.

SUMMARY OF SERVICES BY PROJECT DURING THE FINAL FEE PERIOD

13. To assist the Court in its review of the fees requested during the Final Fee Period, Kelley Drye has divided its time entries into the project categories set forth below.

Case Administration (Fees: $26,660.00 – Hours: 34.0)

14. This category represents time spent by Kelley Drye addressing general and administrative matters attendant to the chapter 11 cases. During the Final Fee Period, Kelley Drye conferred internally regarding immediate matters and overall case strategy. Kelley Drye maintained a case task list, critical dates chart, distribution lists, contact sheet and team calendar to track progress and monitor pending and anticipated case events.

Pleadings Review (Fees: $40,269.50 – Hours: 49.0)

15. This category represents time spent by Kelley Drye monitoring the docket and conducting reviews of relevant pleadings filed in the chapter 11 cases. During the Final Fee Period, Kelley Drye, among other things (i) analyzed the docket for filings impacting the Committee; (ii) reviewed the Debtors' proposed second day orders; and (iii) analyzed the Debtors' schedules and statements of financial affairs.

Retention Matters (Fees: $35,083.00 – Hours: 36.9)

16. This category represents time spent by Kelley Drye attendant to all matters regarding the retention of professionals in the chapter 11 cases. During the Final Fee Period, Kelley Drye reviewed and revised the notice of appearance and pro hac vice applications prepared

by Ice Miller. Kelley Drye prepared its Retention Application, and the budget and staffing plan related thereto and conferred with Ice Miller and Province regarding their respective retention applications. Kelley Drye also analyzed the Debtors' professionals' retention applications and provided comments to the Debtors' ordinary course professionals motion and order.

Fee Matters (Fees: $8,807.00 – Hours: 7.8)[10]

17. This category represents time spent by Kelley Drye reviewing the Court's Interim Compensation Order as well as reviewing invoices in connection with the preparation of this Application.

Financing (Fees: $142,424.50 – Hours: 138.9)

18. This category represents time spent by Kelley Drye related to the review, analysis, and negotiation of the Debtors' cash collateral use. During the Final Fee Period, Kelley Drye reviewed and analyzed the Debtors' cash collateral motion and the interim and the proposed final cash collateral orders. Kelley Drye prepared an issues list identifying the Committee's concerns, engaged in negotiations with the Debtors regarding such issues, and ultimately prepared an objection.[11] Thereafter, Kelley Drye continued negotiations with the Debtors and the lenders to resolve the Committee's concerns, which were ultimately incorporated as part of the global settlement set forth in the Plan. Kelley Drye also reviewed weekly budget variance reports and updated cash collateral budgets provided by the Debtors and their advisors throughout the Final Fee Period.

[10] This total amount does not include the $20,000 estimate for completion of the Final Fee Application and attending any related hearings therein.

[11] Docket No. 233.

Asset Recovery and Disposition (Fees: $65,126.00 – Hours: 65.1)

19. This category represents time spent by Kelley Drye related to the disposition and recovery of the Debtors' assets. During the Final Fee Period, Kelley Drye reviewed, analyzed and drafted a limited objection to the bid procedures. Kelley Drye provided comments to the Debtors' proposed bid procedures, store closing procedures, and related sale process documents. Kelley Drye monitored the status of the marketing process and conferred with Province and the Debtors regarding same.

Executory Contracts and Leases (Fees: $7,693.00 – Hours: 9.1)

20. This category represents time spent by Kelley Drye in connection with the treatment of the Debtors' executory contracts and unexpired leases. During the Final Fee Period, Kelley Drye reviewed numerous lease rejection motions, notices of potentially assumed contracts, stipulations between the Debtors and landlords, and the objections of various landlords to their lease cure and assumptions.

Claims Administration (Fees: $8,620.00 – Hours: 8.4)

21. This category represents time spent by Kelley Drye related to the analysis of claims against the Debtors' estates. During the Final Fee Period, Kelley Drye reviewed the bar date notice, analyzed proposed critical vendor payments, and reviewed the claims register to assess the potential unsecured creditor claims pool.

Disclosure Statement and Plan (Fees: $431,425.00 – Hours: 432.8)

22. This category represents time spent by Kelley Drye in connection with the proposed Plan and disclosure statement. During the Final Fee Period, Kelley Drye analyzed the disclosure statement and related solicitation documents, prepared an objection with respect to the approval of the disclosure statement, and worked with the Debtors to incorporate revisions to the

solicitation documents to address the Committee's concerns. Thereafter, Kelley Drye analyzed the proposed Plan, and conducted research in connection with potential objectionable issues. Kelley Drye prepared an objection to the Plan related to, among other things, value for unsecured creditors, the proposed releases, and Plan feasibility. Kelley Drye coordinated with Province regarding the various Plan issues, including valuation and feasibility.

23. Simultaneously therewith, Kelley Drye engaged in extensive negotiations with the Debtors and other parties regarding a global settlement, which was ultimately incorporated in the Plan. Kelley Drye reviewed and provided comments to multiple iterations of the Plan documents to incorporate the global settlement. In connection therewith, Kelley Drye drafted a trust agreement and worked with the Debtors and lenders to finalize same.

Committee and Creditor Communications (Fees: $226,534.00 – Hours: 207.6)

24. This category represents time spent by Kelley Drye preparing for and conducting regular Committee meetings as well as communicating with Committee members and other unsecured creditors on an individual basis from time to time regarding the chapter 11 cases. During the Final Fee Period, Kelley Drye regularly updated the Committee and individual members regarding pleadings, case status, Committee business, and various outstanding matters. Kelley Drye prepared Committee bylaws and a Committee contact sheet. Kelley Drye also (i) coordinated with individual Committee members and landlords regarding the impact of these chapter 11 cases; and (ii) prepared various Committee presentations on case status and settlement negotiations.

Business Operations (Fees: $3,465.00 – Hours: 3.5)

25. This category represents time spent by Kelley Drye analyzing the Debtors' business operations. During the Final Fee Period, Kelley Drye reviewed and provided comments to certain of the Debtors' proposed second day orders.

Court Hearings (Fees: $28,509.50 – Hours: 25.0)

26. This category represents time spent by Kelley Drye preparing for and attending hearings before the Court. During the Final Fee Period, Kelley Drye (i) prepared for various hearings including the final cash collateral hearing and the disclosure statement hearing; (ii) prepared for and participated in the July 1 hearing on the Committee's Rule 2004 motion; and (iii) prepared for and participated in the August 11 confirmation hearing.

Tax Analysis (Fees: $97,147.50 – Hours: 88.6)

27. This category represents time spent by Kelley Drye analyzing tax issues arising in connection with the Debtors' chapter 11 cases, including analysis of the Debtors' tax attributes and their impact on Plan confirmation and valuation. During the Final Fee Period, Kelley Drye reviewed the Debtors' tax returns, financial statements, and tax-related disclosures. Additionally, Kelley Drye (i) reviewed the Debtors' motion concerning net operating losses; (ii) conducted research regarding cancellation of indebtedness income, tax attribute reduction, section 163(j) interest carryforwards, net operating losses, deferred tax assets, and the impact of the Debtors' capital structure and prior restructuring transactions on the value of the Debtors' assets; (iii) coordinated with Province regarding the valuation and potential monetization of the Debtors' tax attributes; and (iv) prepared a high-level tax analysis for use in connection with the Committee's objection to Plan confirmation.

Debtor Communications (Fees: $68,789.50 – Hours: 60.8)

28. This category represents time spent by Kelley Drye conferring and communicating with the Debtors. During the Final Fee Period, Kelley Drye regularly conferred with Debtors' advisors regarding general case status, cash collateral, Plan issues and global settlement parameters. Kelley Drye also attended an in-person meeting with the Debtors' management team and advisors and the Committee members regarding the company's historic performance and go-forward operational and financial plan.

Investigation (Fees: $562,604.00 – Hours: 617.8)

29. This category represents time spent by Kelley Drye in connection with analyzing various prepetition transactions and potential claims related thereto. Kelley Drye prepared informal and formal information requests to the Debtors and various third parties regarding historic transactions and the conduct of the business leading up to the chapter 11 cases. These included transactions related to certain LBO and LMT transactions in the years prior to bankruptcy. Kelley Drye conducted a rolling analysis of documents produced, assessed the viability of potential claims that could generate value for unsecured creditors and conducted research regarding such claims and the status of the law with respect thereto. Kelley Drye also regularly conferred with the Province team on this analysis and the historic financial analysis being conducted by Province. Kelley Drye also prepared a comprehensive presentation for the Committee regarding such claims and to facilitate ongoing settlement negotiations.

Litigation (Fees: $144,321.50 – Hours: 150.2)

30. This category represents time spent by Kelley Drye in connection with ongoing discovery disputes and the pursuit of potential litigation claims. During the Final Fee Period, Kelley Drye (i) prepared, revised, and served discovery requests; (ii) evaluated responses

and productions in response to such requests; (iii) participated in numerous meet-and-confer sessions to negotiate a discovery schedule and other related issues; and (iv) prepared for depositions and potential expert discovery in connection with confirmation of the Plan. Kelley Drye also worked with Province regarding its analysis of various disputed issues and their expert analysis and report on valuation and related Plan issues. Kelley Drye researched and analyzed potential litigation claims based on lender liability, lien challenge, avoidance, recharacterization, equitable subordination, fraudulent transfers and other related litigation claims.

Lien Investigation (Fees: $42,784.00 – Hours: 42.8)

31. This category represents time spent by Kelley Drye attorneys in connection with investigating the scope, validity, perfection, and extent of liens asserted against the Debtors' assets. During the Final Fee Period, Kelley Drye (i) conducted a comprehensive review and analysis of the Debtors' prepetition debt documents and related loan and lien documentation to assess the scope and perfection of the prepetition lenders' security interests; (ii) reviewed the Debtors' schedules of assets to identify potentially unencumbered assets; and (iii) researched legal issues related thereto. Kelley Drye further prepared presentations and written analyses for the Committee regarding the lien investigation and potential avenues to increase value for unsecured creditors.

Committee Professional Communications (Fees: $144,309.00 – Hours: 129.7)

32. This category represents time spent by Kelley Drye communicating internally and with the other Committee professionals. During the Final Fee Period, Kelley Drye conferred internally and coordinated with Province and Ice Miller regarding overall case strategy, case administration, claims reconciliation, Kelley Drye's ongoing investigation, various Plan related issues and global settlement issues. Kelley Drye also participated in various working group

calls to manage ongoing workstreams.

Non-Working Travel Time (Fees: $1,702.50 – Hours: 3.0)

33. This category represents non-working time spent by Kelley Drye traveling to and from Wilmington, Delaware for the confirmation hearing on August 11, 2026.

VALUATION OF SERVICES

34. Attorneys and paraprofessionals of Kelley Drye billed a total of 2,111 hours in connection with this the chapter 11 cases during the Final Fee Period. A breakdown of the hours spent by the attorneys and paraprofessionals during the Final Fee Period is set forth on **Exhibit A** hereto.

35. The rates charged are Kelley Drye's normal hourly rates for work of this character and pursuant to Kelley Drye's agreement with the Committee. The reasonable value of the services rendered by Kelley Drye to the Committee during the Final Fee Period is $2,086,274.50.

36. All services for which compensation is requested by Kelley Drye were performed for or on behalf of the Committee, and not on behalf of the Debtors or other persons. There is no agreement or understanding between Kelley Drye and any other person, other than members of the firm, for the sharing of compensation to be received in these cases.

37. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount requested is fair and reasonable given (i) the complexity of these chapter 11 cases; (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 this title.

EXPENSES

38. Kelley Drye's out-of-pocket disbursements during the Final Fee Period total

$5,273.32.[12] These disbursements and expenses are broken down into categories of charges and are attached hereto as **Exhibit C**.

CERTIFICATE OF COMPLIANCE AND WAIVER

39. The undersigned representative of Kelley Drye certifies that he has reviewed the requirements of Local Rule 2016-1, and that the Application substantially complies with them.

40. If the Application does not comply in all respects with the requirements of Local Rule 2016-1, Kelley Drye believes that such deviations are not material and respectfully requests that any such requirements be waived.

NOTICE

41. In accordance with the Interim Compensation Order, notice of this Application has been provided to: (a) the Debtors, West Marine, Inc., 1 East Broward Blvd., Suite 200, Fort Lauderdale, Florida 33301, Attn.: Paulee Day, Chief Executive Officer; (b) counsel to the Debtors, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn.: Matthew C. Fagen, P.C. (matthew.fagen@kirkland.com); (ii) Kirkland & Ellis LLP, 830 Brickell Plaza, Miami, Florida 33131, Attn.: Brian J. Nakhaimousa (brian.nakhaimousa@kirkland.com) and Trevor Eck (trevor.eck@kirkland.com); and (iii) Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attn.: Michael R. Nestor (mnestor@ycst.com), Kara Hammond Coyle (kcoyle@ycst.com), Shella Borovinskaya (sborovinskaya@ycst.com), and Kristin L. Cardoza (kcardoza@ycst.com); (c) counsel to Eclipse, as ABL Agent and FILO Agent, (i) Riemer Braunstein LLP, Times Square Tower, Suite 2506,

[12] Kelley Drye reserves the right to request reimbursement of additional expenses incurred during the Application Period in a supplement to this Application, to the extent that any such additional expenses have not been processed to date in Kelley Drye's billing system.

Seven Times Square, New York, New York 10036, Attn: Lyle Stein (lstein@riemerlaw.com), Emily Lustbader (elustbader@riemerlaw.com), and Steven Fox (sfox@riemerlaw.com); and (ii) Ashby & Geddes, P.A., 500 Delaware Avenue, 8th Floor, Wilmington, Delaware 19801, Attn: Gregory A. Taylor (gtaylor@ashbygeddes.com); (d) counsel to the Consenting Stakeholders, (i) Otterbourg P.C., 230 Park Avenue, New York, New York 10169, Attn: Daniel F. Fiorillo (dfiorillo@otterbourg.com) and Nicholas Palazzolo (npalazzolo@otterbourg.com); (ii) Burr & Forman LLP, 222 Delaware Avenue, Suite 1030, Wilmington, DE 19801, Attn: J. Cory Falgowski (jfalgowski@burr.com); (iii) Milbank LLP, 55 Hudson Yards, New York, New York 10001, Attn: Matthew Brod (mbrod@milbank.com) and Benjamin Schak (bschak@milbank.com); and (iv) Richards, Layton, & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn: Michael J. Merchant (merchant@rlf.com); (e) the U.S. Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn.: Linda Casey (linda.casey@usdoj.gov); (f) counsel to the Committee (i) Kelley Drye & Warren LLP, 3 World Trade Center, 175 Greenwich Street, New York, NY 10007, Attn: Jason Adams (jadams@kelleydrye.com), Maeghan McLoughlin (mmcloughlin@kelleydrye.com) and Andres Barajas (abarajas@kelleydrye.com); and (ii) Ice Miller LLP, 500 Delaware Avenue, Suite 220, Wilmington, DE 19801, Attn: Christopher Samis (Christopher.Samis@icemiller.com), R. Stephen McNeill (steve.mcneill@icemiller.com), and Sarah R. Gladieux (sarah.gladieux@icemiller.com); and (g) any party that has filed a renewed request for notice pursuant to Bankruptcy Rule 2002. Because of the nature of the relief requested, the Committee respectfully submits that no further

notice of the Application is necessary or required under the circumstances.

WHEREFORE, Kelley Drye hereby requests that the Court: (i) grant the Application and allow, on a final basis, compensation for necessary and valuable professional services rendered to the Committee in the sum of $2,106,274.50[13] and reimbursement of actual and necessary expenses incurred in the sum of $5,273.32 for the Final Fee Period; (ii) authorize payment of the amounts requested in the Application; and (iii) grant such other relief as this Court deems just and proper.

Dated: September 18, 2026

KELLEY DRYE & WARREN LLP

By: /s/ *Jason R. Adams*
Eric R. Wilson (admitted *pro hac vice*)
Jason R. Adams (admitted *pro hac vice*)
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Counsel to the Official Committee of Unsecured Creditors of West Marine, Inc., et al.

[13] In order to facilitate the global settlement reached in these chapter 11 cases to facilitate enhanced value for unsecured creditors, Kelley Drye agreed to provide a 15% discount on fees incurred through the Effective Date. Kelley Drye will incorporate this voluntary discount as part of the final fee order on this Application.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: WEST MARINE, INC., *et al.*,[1] Reorganized Debtors.	Chapter 11 Case No. 26-10794 (KBO) (Jointly Administered) **Hearing Date: November 4, 2026 at 10:30 a.m. (ET)** **Objection Deadline: October 9, 2026 at 4:00 p.m. (ET)**

NOTICE OF FIRST AND FINAL FEE APPLICATION OF KELLEY DRYE & WARREN LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS LEAD COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM JUNE 1, 2026 THROUGH AND INCLUDING AUGUST 21, 2026

PLEASE TAKE NOTICE that the Official Committee of Unsecured Creditors (the "Committee") appointed in the chapter 11 case of the above-captioned debtor (the "Reorganized Debtor") filed the *First and Final Fee Application of Kelley Drye & Warren LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Lead Counsel to the Official Committee of Unsecured Creditors for the Period from June 1, 2026 Through and Including August 21, 2026* (the "Application") with the United States Bankruptcy Court for the District of Delaware (the "Court").

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, are required to be filed on or before **October 9, 2026 at 4:00 p.m. (ET)** (the "Objection Deadline") with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801.

[1] The Reorganized Debtors in these chapter 11 cases are: West Marine, Inc.; Marine One Holdco, LLC; Marine One Parent, Inc.; Rising Tide Holdings Inc.; Rising Tide Parent Inc.; Seascapes, Inc.; W Marine Management Company, Inc.; and West Marine Products, Inc.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be served upon and received by the following Application Recipients: (a) the Reorganized Debtor, West Marine, LLC, 1 East Broward Blvd., Suite 200, Fourt Lauderdale, FL 3301, Attn: Paulee Day, Chief Executive Officer; (b) counsel to the Reorganized Debtor, (i) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022, Attn: Matthew C. Fagen, P.C. (matthew.fagen@kirkland.com); (ii) Kirkland & Ellis LLP, 830 Brickell Plaza, Miami, FL 33131, Attn: Brian J. Nakhaimousa (brian.nakhaimousa@kirkland.com) and Trevor Eck (trevor.eck@kirkland.com); and (iii) Young Conaway Stargatt & Taylor, LLP, 1000 N. King Street, Wilmington, DE 19801, Attn: Michael R. Nestor (mnestor@ycst.com), Kara Hammond Coyle (kcoyle@ycst.com), Shella Borovinskaya (sborovinskaya@ycst.com), and Kristin L. Cardoza (kcardoza@ycst.com); (c) Counsel to Eclipse, as ABL Agent and FILO Agent, (i) Riemer Braunstein LLP, Seven Times Square, Suite 2506, New York, NY 10036, Attn: Lyle Stein (lstein@riemerlaw.com), Emily Lustbader (elustbader@riemerlaw.com), and Steven Fox (sfox@riemerlaw.com); and (ii) Ashby & Geddes, P.A., 500 Delaware Avenue, 8th Floor, Wilmington, DE 19801, Attn: Gregory A. Taylor (gtaylor@ashbygeddes.com); (d) counsel to the Consenting Stakeholders, (i) Otterbourg P.C., 230 Park Avenue, New York, NY 10169, Attn: Daniel F. Fiorillo (dfiorillo@otterbourg.com) and Nicholas Palazzolo (npalazzolo@otterbourg.com); (ii) Burr & Forman LLP, 222 Delaware Avenue, Suite 1030, Wilmington, DE 19801, Attn: J. Cory Falgowski (jfalgowski@burr.com); (iii) Milbank LLP, 55 Hudson Yards, New York, NY 10001, Attn: Matthew Brod (mbrod@milbank.com) and Benjamin Schak (bschak@milbank.com); and (iv) Richards, Layton, & Finger, P.A., 920 N. King Street, Wilmington, DE 19801, Attn: Michael J. Merchant (merchant@rlf.com); (e) the United States Trustee for the District of Delaware, 844 King street, Suite 2207, Lockbox 35, Wilmington, DE

19801, Attn: Linda Casey (linda.casey@usdoj.gov); and (f) counsel to the Committee (i) Kelley Drye & Warren LLP, 3 World Trade Center, New York, NY 10007, Attn: Jason R. Adams (jadams@kelleydrye.com), Maeghan McLoughlin (mmclouglin@kelleydrye.com) and Andres Barajas (abarajas@kelleydrye.com); and (ii) Ice Miller LLP, 500 Delaware Avenue, Suite 220, Wilmington, DE 19801, Attn: Christopher M. Samis (christopher.samis@icemiller.com), R. Stephen McNeill (Stephen.mcneill@icemiller.com), and Sarah R. Gladieux (sarah.gladieux@icemiller.com) (collectively, the "Application Recipients").

PLEASE TAKE FURTHER NOTICE that a hearing to consider this Application will be held before The Honorable Karen B. Owens at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 6th Floor, Courtroom No. 3, Wilmington, Delaware 19801 on **November 4, 2026 at 10:30 a.m. (ET)**.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

[*Remainder of Page Intentionally Left Blank*]

Dated: September 18, 2026
Wilmington, Delaware

ICE MILLER LLP

/s/ Sarah R. Gladieux

Christopher M. Samis (No. 4909)
R. Stephen McNeill (No. 5210)
Sarah R. Gladieux (No. 7404)
500 Delaware Avenue, Suite 220
Wilmington, Delaware 19801
Telephone: (302) 313-0600
Email: christopher.samis@icemiller.com
stephen.mcneill@icemiller.com
sarah.gladieux@icemiller.com

and

KELLEY DRYE & WARREN LLP

Eric R. Wilson (admitted *pro hac vice*)
Jason R. Adams (admitted *pro hac vice*)
Maeghan J. McLoughlin (admitted *pro hac vice*)
3 World Trade Center
175 Greenwich Street
New York, New York 10007
Telephone: (212) 808-7800
Facsimile: (212) 808-7897
Email: ewilson@kelleydrye.com
jadams@kelleydrye.com
mmcloughlin@kelleydrye.com

Counsel to the Official Committee of Unsecured Creditors of West Marine, Inc., et al.

EXHIBIT A

Compensation by Timekeeper

June 1, 2026 through August 21, 2026

Name of Professional	Position with Applicant	Year of Law School Graduation	Hourly Billing Rate	Total Billed Hours	Total Compensation
Jason Adams	Partner	2000	$1,230.00	223.9	$275,397.00
Eric Wilson	Partner	1997	$1,420.00	208.4	$295,928.00
Maeghan J. McLoughlin	Partner	2012	$1,135.00	248.6	$282,161.00
			$576.50[1]	3.0	$1,702.50
Robert L. LeHane	Partner	1998	$1,280.00	8.1	$10,368.00
Dana P. Kane[2]	Partner	1998	$1,010.00	3.2	$3,352.00
Merrill B. Stone	Partner	1976	$1,575.00	0.6	$945.00
James J. Miles	Partner	1994	$1,095.00	85.3	$93,403.50
Courtney Kleshinski	Partner	2013	$975.00	30.3	$29,542.50
Randall Morrison Jr	Partner	2014	$1,050.00	43.1	$45,255.00
Laura W. Duncan	Partner	2014	$975.00	49.1	$47,872.50
Brooke M. Ringel	Partner	2009	$1,035.00	0.3	$310.50
Jennifer D. Raviele	Special Counsel	2008	$960.00	0.3	$288.00
Rich Gage	Special Counsel	2013	$1,120.00	74.6	$83,552.00
Nathan S. Greenberg	Special Counsel	2013	$1,015.00	5.1	$5,176.50
Philip A. Weintraub	Senior Associate	2016	$1,015.00	23.4	$23,751.00
Daniel Rodriguez	Senior Associate	2019	$835.00	108.1	$90,263.50
Jeiel Noh	Senior Associate	2020	$740.00	73.3	$54,242.00
Perry F. Austin	Senior Associate	2018	$835.00	55.1	$46,008.50
Andres Barajas	Senior Associate	2017	$985.00	170.1	$167,548.50
Connie Choe	Senior Associate	2020	$880.00	181.6	$159,808.00
Andrew J. Matott	Senior Associate	2017	$950.00	161.2	$153,140.00
Nithya Damodharan	Associate	2021	$835.00	16.2	$13,527.00
Benjamin Kaufman	Associate	2025	$605.00	2.7	$1,633.50
William W. Lee	Associate	2022	$780.00	13.0	$10,140.00
Tammy Zapata	Associate	2024	$645.00	75.4	$48,633.00
Chrissie Mones	Associate	2025	$605.00	83.3	$50,396.50
Clovis Wong	Associate	2025	$605.00	130.4	$78,892.00
Sherlly Alceus	Paralegal	N/A	$385.00	1.5	$577.50
Tom Burns	Paralegal	N/A	$430.00	0.9	$387.00

[1] Non-working travel time is billed at half-rate.

[2] Dana P. Kane was promoted to Partner, effective July 1, 2026. Her billing rate remained consistent for the entirety of these chapter 11 cases.

Name of Professional	Position with Applicant	Year of Law School Graduation	Hourly Billing Rate	Total Billed Hours	Total Compensation
Gabi Capone	Paralegal	N/A	$385.00	10.5	$4,042.50
Peter Hartman	Law Clerk	N/A	$385.00	17.5	$6,737.50
Gabriella Varriale	Law Clerk	N/A	$385.00	0.7	$269.50
Miguel Lugo	Discovery Services	N/A	$465.00	2.2	$1,023.00
			Total:	**2,111**	**$2,086,274.50**

EXHIBIT B

Compensation by Project Category

June 1, 2026 through August 21, 2026

Project Category	Total Hours	Total Fees
Case Administration	34.0	$26,660.00
Pleadings Review	49.0	$40,269.50
Retention Matters	36.9	$35,083.00
Fee Matters	7.8	$8,807.00
Financing/Cash Collateral	138.9	$142,424.50
Asset Recovery and Disposition/Bid Procedures	65.1	$65,126.00
Executory Contracts and Leases	9.1	$7,693.00
Claims Administration	8.4	$8,620.00
Disclosure Statement and Plan	432.8	$431,425.00
Committee and Creditor Communications	207.6	$226,534.00
Business Operations	3.5	$3,465.00
Court Hearings	25.0	$28,509.50
Tax Analysis	88.6	$97,147.50
Debtor Communications	60.8	$68,505.50
Investigation	617.8	$562,888.00
Litigation	150.2	$144,321.50
Lien Investigation	42.8	$42,784.00
Committee Professional Communications	129.7	$144,309.00
Non-Working Travel Time	3.0	$1,702.50
Total:	**2,111**	**$2,086,274.50**

EXHIBIT C

Kelley Drye Expense Summary

June 1, 2026 through August 21, 2026

Expense Category	Total Expenses
Long Distance Travel	$446.00
Cab Service	$59.98
Binding	$31.05
Meals	$273.62
Transcriptions	$255.20
Lexis Research	$1,139.32
Westlaw Research	$3,068.15
Total	**$5,273.32**

EXHIBIT D

Customary and Comparable Compensation Disclosures

Category of Timekeeper	Blended Hourly Rate	
	Billed or Collected in 2025 (Excluding Bankruptcy)[1]	Billed in this Application
Partner	$1,046.62	$1,203.84
Special Counsel	$922.80	$1,112.71
Associate	$678.64	$820.98
Paraprofessionals	$411.63	$388.14
All Timekeepers Aggregated	**$787.19**	**$988.25**

[1] Under the UST Guidelines, "preceding year" means "either the applicant's prior completed fiscal year or a rolling 12-month year." Kelley Drye's blended rates reflect work performed in Kelley Drye's 2025 fiscal year in Kelley Drye's New York office, excluding all data from bankruptcy law matters.

EXHIBIT E

Budget for Kelley Drye & Warren LLP

June 1, 2026 through August 31, 2026

Project Category	Estimated Hours	Estimated Fees
Case Administration	100	$100,000.00
Pleadings Review	75	$70,000.00
Retention Matters	60	$45,000.00
Fee Matters	100	$80,000.00
Financing	150	$175,000.00
Asset Recovery and Disposition	250	$225,000.00
Executory Contracts and Leases	75	$75,000.00
Avoidance Actions	40	$30,000.00
Claims Administration	75	$75,000.00
Plan and Disclosure Statement	800	$750,000.00
Committee and Creditor Communications	250	$250,000.00
Business Operations	25	$25,000.00
Court Hearings	100	$100,000.00
Employee Matters	10	$10,000.00
Tax	65	$75,000.00
Debtor Communications	75	$75,000.00
Investigation	450	$500,000.00
Litigation	275	$300,000.00
Lien Investigation	300	$300,000.00
Committee Professional Communications	200	$200,000.00
Non-Working Travel Time	30	$15,000.00
Total:	**3,505**	**$3,475,000.00**

EXHIBIT F

Comparison of Fees and Hours Budgeted vs. Fees and Hours Billed

June 1, 2026 through August 21, 2026

Project Category	Estimated Hours	Hours Billed	Estimated Fees	Fees Incurred
Case Administration	100	34.0	$100,000.00	$26,660.00
Pleadings Review	75	49.0	$70,000.00	$40,269.50
Retention Matters	60	36.9	$45,000.00	$35,083.00
Fee Matters	100	7.8	$80,000.00	$8,807.00
Financing	150	138.9	$175,000.00	$142,424.50
Asset Recovery and Disposition	250	65.1	$225,000.00	$65,126.00
Executory Contracts and Leases	75	9.1	$75,000.00	$7,693.00
Avoidance Actions	40	0.0	$30,000.00	$0.00
Claims Administration	75	8.4	$75,000.00	$8,620.00
Plan and Disclosure Statement	800	432.8	$750,000.00	$431,425.00
Committee and Creditor Communications	250	207.6	$250,000.00	$226,534.00
Business Operations	25	3.5	$25,000.00	$3,465.00
Court Hearings	100	25	$100,000.00	$28,509.50
Employee Matters	10	0.0	$10,000.00	$0.00
Tax	65	88.6	$75,000.00	$97,147.50
Debtor Communications	75	60.8	$75,000.00	$68,505.50
Investigation	450	617.8	$500,000.00	$562,888.00
Litigation	275	150.2	$300,000.00	$144,321.50
Lien Investigation	300	42.8	$300,000.00	$42,784.00
Committee Professional Communications	200	129.7	$200,000.00	$144,309.00
Non-Working Travel Time	30	3.0	$15,000.00	$1,702.50
Total:	**3,505**	**2,111**	**$3,475,000.00**	**$2,086,274.50**

EXHIBIT G

Kelley Drye's Staffing Plan

June 1, 2026 through August 31, 2026

CATEGORY OF TIMEKEEPER	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE BUDGET PERIOD	2026 AVERAGE HOURLY RATE
Partner	7	$1,150.00
Special Counsel	2	$1,050.00
Associate	12	$750.00
Paraprofessionals	2	$400.00

EXHIBIT H

Certification of Jason R. Adams

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: WEST MARINE, INC., *et al.*,[1] Reorganized Debtors.	Chapter 11 Case No. 26-10794 (KBO) (Jointly Administered)

CERTIFICATION OF JASON R. ADAMS IN SUPPORT OF THE FIRST AND FINAL FEE APPLICATION OF KELLEY DRYE & WARREN LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS LEAD COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM JUNE 1, 2026 THROUGH AND INCLUDING AUGUST 21, 2026

I, Jason R. Adams, Esq., hereby declare that I am a partner in the law firm of Kelley Drye & Warren LLP ("Kelley Drye"), and counsel to the Official Committee of Unsecured Creditors of West Marine, Inc., *et al.*; that I am authorized to make this declaration; that the facts set forth in the foregoing Application are true and correct to the best of my information, knowledge, and belief; that I have reviewed the Local Rules of the United States Bankruptcy Court for the District of Delaware and the Office of the United States Trustee's *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* (the "UST Guidelines"), and submit that the Application substantially complies with such rules; that Kelley Drye has no agreement, directly or indirectly, and that no understanding exists in any form or guise with any person for a division of the compensation herein requested, except that compensation to be received by Kelley Drye will be

[1] The Reorganized Debtors in these chapter 11 cases are: West Marine, Inc.; Marine One Holdco, LLC; Marine One Parent, Inc.; Rising Tide Holdings Inc.; Rising Tide Parent Inc.; Seascapes, Inc.; W Marine Management Company, Inc.; and West Marine Products, Inc.

shared among Kelley Drye's partners and employees as permitted by section 504 of the Bankruptcy Code.

1. Pursuant to the UST Guidelines, I certify the following:

(a) Kelley Drye did not agree to variations, or alternatives to our standard or customary billing rates, fees, or terms for services pertaining to this engagement that were provided during the Final Fee Period.

(b) None of the professionals included in this Application varied their hourly rate based on the geographic location of the bankruptcy case.

(c) The Application includes approximately 4.1 hours and $5,043 related to reviewing, revising, or redacting time records or invoices.

(d) Fees requested for approval by Kelley Drye during the Final Fee Period were $1.3 million less than the fees budgeted for such period.

2. I submit that Kelley Drye's blended rate during the Final Fee Period is consistent with Kelley Drye's overall firm blended rate in non-bankruptcy matters. The differences within specific categories of timekeepers result from several factors. First, the UST Guidelines require disclosure of blended rates for all timekeepers in non-bankruptcy matters. Comparing the blended hourly rates to non-bankruptcy matters fails to take into account the demands of a chapter 11 case, as opposed to other more routine retentions, as well as alternative fee structures such as flat fee arrangements or capped fees.

3. Second, Kelley Drye's bankruptcy group differs from the general composition of Kelley Drye as a whole in that Kelley Drye's bankruptcy group has proportionately less junior attorneys given the nature of the matters handled by Kelley Drye's bankruptcy practice. As a creditor-oriented practice, Kelley Drye's bankruptcy group generally has more senior, experienced attorneys to effectively address the demands of a chapter 11 bankruptcy case and efficiently meet the needs of our clients. The composition of Kelley Drye's bankruptcy group could not mirror the general composition of timekeepers across the firm without utilizing non-

bankruptcy lawyers to perform bankruptcy-specific tasks. Doing so would lead to significant inefficiencies that would ultimately result in substantially increased fees.

4. Third, any differences within individualized categories of timekeepers stem from the realities of staffing a complex chapter 11 case such as this one, as opposed to a general cross-section of staffing in all matters within the firm.

I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge, and belief.

Executed on September 18, 2026

By: */s/ Jason R. Adams*
Jason R. Adams

EXHIBIT I

June 2026 Invoices

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967936

031569	West Marine Committee
0001	Case Administration

Account Summary And Remittance Form

Legal Services:	$25,692.00
Disbursements and Other Charges:	$1,359.90
Total Amount Due:	**$27,051.90**

Terms: Payment Due on or Before September 6, 2026

Please Return This Page With Your Payment

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
CHICAGO | STAMFORD | SAN DIEGO
HOUSTON | WASHINGTON | SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967936

Client 031569
Matter 0001 Case Administration

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Draft critical dates charts for upcoming deadlines and pressing items.	CM	1.10	$665.50
06/01/26	Outline immediate action items (.6); review and revise case task list (.3); emails with internal KDW team regarding same, new matters, discovery, timeline and task list (.5).	ERW	1.40	1988.00
06/01/26	Call with C. Wong (KDW) regarding required edits to draft task list (.6); review updated task list and make additional edits (.4).	AB	1.00	985.00
06/01/26	Draft task list (1.7); confer with A. Barajas (KDW) on same (.6); revise task list according to comments (1.2).	CW	3.50	2117.50
06/01/26	Prepare initial case contact sheet for distribution.	GC	2.50	962.50
06/02/26	Continue to revise contact sheet, including with committee professionals contacts (1.9); organize files and circulate case onboarding documents (1.0).	CW	2.90	1754.50
06/02/26	Emails with M. McLoughlin and A. Barajas (both KDW) regarding action items and next steps (.3); correspondence with A. Barajas and T. Zapata (both KDW) regarding initial tasks (.2); coordinate with C. Wong (KDW) on	CC	0.90	792.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
CHICAGO STAMFORD SAN DIEGO
HOUSTON WASHINGTON SAN FRANCISCO

Date	Description	Tkpr	Hours	Amount
	gathering initial case introductory materials for distribution to KDW team (.2); review preliminary background materials (.2).			
06/02/26	Review draft contact list and provide edits to same (.5); review and make additional edits to updated contact list (.3).	AB	0.80	788.00
06/02/26	Review (.2) and provide comments (.4) to task list; revise general case contact sheet and provide notes to C. Wong (KDW) (.5).	JRA	1.10	1353.00
06/03/26	Review draft confi from debtors (.3); prepare comments to same (.5); follow up correspondence with M. McLoughlin (KDW) on same (.1).	JRA	0.90	1107.00
06/03/26	Revise contact sheets for committee and internal use (1.5); update task list (.1).	CW	1.60	968.00
06/04/26	Review debtors' revisions to confidentiality agreement (.2); revise same (.2).	MJM	0.40	454.00
06/05/26	Emails regarding critical dates and calendar.	CC	0.20	176.00
06/05/26	Review docket and update calendar for potential impact on committee (.9); update task list and critical dates chart (.3).	CW	1.20	726.00
06/06/26	Review revised task list (.2) and critical dates chart (.1); review and revise contact sheet (.2); initial review of first day hearing transcript for case background (.5).	ERW	1.00	1420.00
06/07/26	Revise task list and update with research topics from internal list as well as from UCC	JRA	0.60	738.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
CHICAGO STAMFORD SAN DIEGO
HOUSTON WASHINGTON SAN FRANCISCO

Date	Description	Tkpr	Hours	Amount
	members.			
06/07/26	Review Day declaration regarding case background.	ERW	0.50	710.00
06/07/26	Update task list and critical dates chart (.9); review docket and calendar for relevant dates (.1).	CW	1.00	605.00
06/08/26	Revise task list to reflect case status following discussions with various members of KDW team.	TPZ	0.30	193.50
06/08/26	Revise task list and critical dates chart (.1); update contact sheet/UCC attendance sheet (.1); follow up regarding distribution list (.1) and discuss same with C. Choe (KDW) (.1).	CW	0.40	242.00
06/08/26	Emails with S. Gladieux (IM) regarding coverage of 341 creditor meeting (.2); call with C. Wong (KDW) regarding distribution list (.1).	CC	0.30	264.00
06/08/26	Correspondence with C. Mones and team (all KDW) regarding coverage for tomorrow's 341 meeting.	JRA	0.10	123.00
06/08/26	Coordinate attendance at 341 meeting.	MJM	0.10	113.50
06/08/26	Review updated contact sheet (.2); instruction to C. Wong (KDW) (.1); email from A. Barajas (KDW) regarding same (.1).	ERW	0.40	568.00
06/09/26	Correspondence with T. Zapata (KDW) on upcoming hearings and deadlines and calendaring same (.2); review summary on 341	CC	0.70	616.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

Date	Description	Tkpr	Hours	Amount
	meeting from Ice Miller (.3); update to KDW team (.2).			
06/09/26	Review update from Ice Miller on today's 341 meeting (.1); follow up internal correspondence on same (.1).	JRA	0.20	246.00
06/09/26	Review Ice Miller summary of 341 meeting.	MJM	0.20	227.00
06/09/26	Prepare for and attend 341 creditor meeting (1.1); review notes and IM summary regarding same (.5); revise contact sheet (.1).	CW	1.70	1028.50
06/10/26	Review summary of 341a meeting (.1); email to C. Choe (KDW) regarding same (.1); continue review of first day transcript (.3); Dey declaration (.3); review updated contacts list (.1).	ERW	0.90	1278.00
06/10/26	Update task list and contact sheet.	CW	0.10	60.50
06/10/26	Update internal task list (.2); review docket for impact and calendar upcoming hearing dates and objection deadlines (.2).	GC	0.40	154.00
06/10/26	Provide status updates to KDW team regarding upcoming hearings.	CM	0.20	121.00
06/11/26	Instruction to C. Mones and C. Wong (both KDW) regarding critical sale dates and upcoming deadlines.	CC	0.20	176.00
06/11/26	Update UCC distribution list.	CW	0.20	121.00
06/11/26	Review and revise task list.	ERW	0.20	284.00
06/12/26	Coordinate regarding upcoming dates and deadlines including hearing on June 18 and	CC	0.40	352.00

Date	Description	Tkpr	Hours	Amount
	registration for same (.2); call with S. Gladieux (IM) regarding filing (.2).			
06/15/26	Revise task list and critical dates chart in preparation for internal KDW meeting.	CW	0.50	302.50
06/16/26	Revise contact sheet with local counsel information (.1); update task list and critical dates chart (.1).	CW	0.20	121.00
06/22/26	Review changes and revise contact sheet (.2); ensure registration for upcoming hearing (.1).	CW	0.30	181.50
06/23/26	Email correspondence to coordinate distribution list.	CW	0.20	121.00
06/29/26	Correspond with C. Wong (KDW) regarding task lists and general case status.	TPZ	0.10	64.50
06/29/26	Review docket for impact on UCC to maintain calendar and draft docket update (.4); ensure registration for upcoming hearing (.1); correspond with T. Zapata (KDW) regarding task lists and general case status (.1); revise contact sheet (.1).	CW	0.70	423.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

Total Services for this Matter:		25,692.00

Other Charges:

Transcriptions	$255.20	
Westlaw Research	704.41	
Lexis Research	400.29	
Total Other Charges for this Matter:		1,359.90
Total this Invoice		$27,051.90

Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	1.80	985.00	$1,773.00
CC	Choe, Connie	2.70	880.00	2,376.00
CM	Mones, Chrissie	1.30	605.00	786.50
CW	Wong, Clovis	14.50	605.00	8,772.50
ERW	Wilson, Eric	4.40	1,420.00	6,248.00
GC	Capone, Gabi	2.90	385.00	1,116.50
JRA	Adams, Jason	2.90	1,230.00	3,567.00
MJM	McLoughlin, Maeghan J	0.70	1,135.00	794.50
TPZ	Zapata, Tammy	0.40	645.00	258.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967937

031569	West Marine Committee
0002	Pleadings Review

Account Summary And Remittance Form

Legal Services:	$30,464.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$30,464.00**

Terms: Payment Due on or Before September 6, 2026

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FEDERAL ID NO. 13-5335107

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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967937

Client 031569
Matter 0002 Pleadings Review

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Begin to review first/second day motions by debtor including critical vendors motion (.4) and redaction motion (.4).	TPZ	0.80	$516.00
06/01/26	Email J. Adams, M. McLoughlin, E. Wilson (all KDW) regarding motions for hearing on June 11.	AB	0.30	295.50
06/01/26	Review docket report from C. Mones (KDW) on consulting agreement filings and notice of store closings (.1); instructions on further follow up on same (.1).	JRA	0.20	246.00
06/01/26	Review filed pleadings for impacts to committee and to inform case strategy.	CM	0.60	363.00
06/02/26	Review remainder of second day motions including, taxes, insurance, critical vendors, customer programs, wages, and utilities (1.7); provide comments to orders to reflect committee information and priorities (2.3); correspondence with A. Barajas and C. Choe (both KDW) regarding same (.5); emails with Province team regarding critical vendors and cash management motions (.7); revise wages and NOL order to include Ice Miller	TPZ	5.30	3418.50

Date	Description	Tkpr	Hours	Amount
	information (.1).			
06/02/26	Review second day order markups for insurance, tax, utilities and provide comments.	AB	0.30	295.50
06/02/26	Review docket for pleadings impacting UCC.	GC	0.20	77.00
06/02/26	Review cash management (.3), critical vendors (.3), customer programs (.2), insurance (.2), redaction (.2), taxes (.2), utilities (.2), and wages (.3) motions; revise orders to same (1.4); further emails with T. Zapata (KDW) regarding debtor outreach (.2).	MJM	3.50	3972.50
06/03/26	Review T. Zapata (KDW) comments to NOL preservation order (.1); further analyze procedures for industry standard (.3); review docket report from C. Wong (KDW) and follow up on same (.1).	JRA	0.50	615.00
06/03/26	Review debtors' responses to UCC's comments to second day orders (.6) and draft UCC responses to wages order and bar date order (.7); email Province team regarding debtors' comments to second day orders (.1); follow up emails with T. Zapata (KDW) regarding responses to second day orders (.2); review M. McLoughlin's (KDW) edits to proposed UCC responses (.1); emails with T. Zapata (KDW) and Province teams regarding resolution of tax order and critical vendor order issues (.2); review T. Zapata's (KDW) revised proposed	AB	2.30	2265.50

Date	Description	Tkpr	Hours	Amount
	responses to debtors' comments to tax order and critical vendor order (.3); emails with M. McLoughlin and T. Zapata (both KDW) regarding same (.1).			
06/03/26	Review docket for filings impacting committee.	TPZ	0.20	129.00
06/04/26	Email debtors' counsel regarding UCC objection deadline extension and final order comments status (.1); review debtors' additional responses to second day orders (.7); call with S. Borovinskaya (YCST) regarding debtors' responses to bar date order and cash management order (.3); draft email with UCC's responses to remaining open second day order issues (.8); review debtors' comments to critical vendors outstanding issue (.3).	AB	2.20	2167.00
06/04/26	Review docket and calendar for potential impact on committee and draft docket update regarding same.	CW	0.40	242.00
06/05/26	Preliminary high level review of filed schedules and SOFA and instructions to team on weekend analysis to be able to update the UCC.	JRA	0.30	369.00
06/05/26	Review debtors' revised second day orders (.4); call with S. Borovinskaya (YCST) regarding clarification of remaining issues (.2); review debtors' updated utilities order (.1); email T.	AB	0.80	788.00

Date	Description	Tkpr	Hours	Amount
	Zapata (KDW) regarding same (.1)			
06/05/26	Final review of all second day orders and resolution of committee issues (.5); review first day declaration (.9).	MJM	1.40	1589.00
06/05/26	Review updated proposed orders regarding NOL, customer programs, store closing, and redaction procedures.	TPZ	0.50	322.50
06/07/26	Email J. Adams (KDW) regarding debtors' revisions to utilities order.	AB	0.10	98.50
06/07/26	Review schedules and SOFAs to draft UCC member updates regarding potential impact.	CW	2.50	1512.50
06/08/26	Email Young Conaway regarding updated final utilities order.	AB	0.10	98.50
06/08/26	Review docket for potential impact on UCC and draft docket update regarding same.	CW	0.70	423.50
06/09/26	Review docket for potential impact on UCC to draft docket update regarding same.	CW	0.90	544.50
06/09/26	Review C. Wong (KDW) docket report from June 8 and follow up correspondence on same.	JRA	0.10	123.00
06/09/26	Review C. Wong (KDW) docket summaries (.2); email from J. Adams (KDW) regarding same (.1).	ERW	0.30	426.00
06/09/26	Review UST objection to disclosure statement (.2); summarize same for KDW team (.2).	TPZ	0.40	258.00
06/10/26	Review ordinary course professionals motion.	TPZ	0.30	193.50
06/10/26	Review bar date order to draft UCC update regarding deadlines to file claims (.5); review	CW	1.10	665.50

Date	Description	Tkpr	Hours	Amount
	docket for potential impact on UCC and draft docket update reflecting same (.6).			
06/10/26	Review C. Wong (KDW) docket report on various entered orders and UST objection to DS from June 9 (.1); instructions on UCC update insert on bar date order (.1).	JRA	0.20	246.00
06/10/26	Review of docket for pleadings pertinent to committee including ordinary course of professionals motion (.2); and declaration in support of bidding procedures (.2).	CC	0.40	352.00
06/11/26	Review C. Wong (KDW) update on pleadings filed and orders entered yesterday.	JRA	0.10	123.00
06/11/26	Review bid procedures order to track deadlines and key dates (.4); review docket for potential impact on UCC and circulate docket update regarding same (.1).	CW	0.50	302.50
06/12/26	Review docket for potential impact on UCC.	CW	0.10	60.50
06/12/26	Analyze landlord objection to cash collateral motion (.4); summarize same for KDW team (.2); draft committee update regarding filed objections to cash collateral and disclosure statement (.4).	TPZ	1.00	645.00
06/15/26	Review T. Zapata (KDW) summaries of recently filed pleadings.	ERW	0.20	284.00
06/16/26	Review summary of docket activity and pleadings for impact on sale process and treatment of creditor claims and leases and	RLL	0.30	384.00

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FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
CHICAGO STAMFORD SAN DIEGO
HOUSTON WASHINGTON SAN FRANCISCO

Date	Description	Tkpr	Hours	Amount
	contracts.			
06/16/26	Review C. Wong (KDW) summary of recently filed pleadings.	ERW	0.20	284.00
06/16/26	Review docket for potential impact on UCC to draft docket summary (.6) and update calendar (.1).	CW	0.70	423.50
06/16/26	Review C. Wong (KDW) docket report on debtor retention applications and interim comp motion (.1); follow up on delegation with respect to analysis of same (.1).	JRA	0.20	246.00
06/17/26	Review C. Wong (KDW) docket report on June 16 pleadings, including lease rejection order and Hilco supplemental declaration (.1); brief review of notice of potential contract assumptions (.1) and instructions to team on analysis of same and UCC update (.1).	JRA	0.30	369.00
06/17/26	Review docket for potential impact on UCC.	CW	0.10	60.50
06/17/26	Review C. Wong (KDW) summary of recently filed pleadings.	ERW	0.20	284.00
06/18/26	Review docket for potential impact on UCC to draft docket updates for 6/17 (.2) and 6/18 (.1).	CW	0.30	181.50
06/18/26	Review C. Wong (KDW) summaries of recently filed pleadings.	ERW	0.20	284.00
06/21/26	Review docket for potential impact on UCC.	CW	0.10	60.50
06/22/26	Review docket and provide update to KDW team on items impacting case development and timeline.	CM	0.10	60.50

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Date	Description	Tkpr	Hours	Amount
06/22/26	Review docket for potential impact on UCC to draft docket update.	CW	0.30	181.50
06/23/26	Review docket to calendar deadlines and key dates (.4) and to draft docket update (.8); review redaction order relating to professional retention applications (.2).	CW	1.40	847.00
06/23/26	Review C. Wong (KDW) summary of recently filed pleadings.	ERW	0.10	142.00
06/23/26	Monitor docket for blacklines of amended disclosure statement (.1) and amended plan (.1); email same to KDW team and Province team (.1).	TPZ	0.30	193.50
06/24/26	Review C. Wong (KDW) docket report from June 23.	JRA	0.10	123.00
06/24/26	Review notice of rescheduled omnibus hearing, amended plan and amended disclosure statement and accompanying blacklines.	RLM	0.20	210.00
06/24/26	Review docket for impact on UCC to draft docket update.	CW	0.50	302.50
06/25/26	Review store closing motion for impact.	GC	0.20	77.00
06/26/26	Review C. Wong (KDW) update on yesterday's filed pleadings and orders.	RLM	0.10	105.00
06/26/26	Review C. Wong (KDW) summary of recently filed pleadings.	ERW	0.20	284.00
06/26/26	Review docket for potential impact on UCC to draft docket update.	CW	0.60	363.00
06/30/26	Review docket for impact on UCC to draft	CW	0.90	544.50

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West Marine Committee
Client 031569
Matter 0002
August 7, 2026

Date	Description	Tkpr	Hours	Amount
	docket update and maintain calendar.			
06/30/26	Review C. Wong (KDW) summary of pleadings (.2); email to C. Wong (KDW) regarding same (.1).	ERW	0.30	426.00
Total Services for this Matter:				30,464.00
Total this Invoice				$30,464.00

Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	6.10	985.00	$6,008.50
CC	Choe, Connie	0.40	880.00	352.00
CM	Mones, Chrissie	0.70	605.00	423.50
CW	Wong, Clovis	11.10	605.00	6,715.50
ERW	Wilson, Eric	1.70	1,420.00	2,414.00
GC	Capone, Gabi	0.40	385.00	154.00
JRA	Adams, Jason	2.00	1,230.00	2,460.00
MJM	McLoughlin, Maeghan J	4.90	1,135.00	5,561.50
RLL	LeHane, Robert L	0.30	1,280.00	384.00
RLM	Morrison Jr., Randall	0.30	1,050.00	315.00
TPZ	Zapata, Tammy	8.80	645.00	5,676.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967938

031569	West Marine Committee
0003	Retention Matters

Account Summary And Remittance Form

Legal Services:	$34,799.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$34,799.00**

Terms: Payment Due on or Before September 6, 2026

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967938

Client 031569
Matter 0003 Retention Matters

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Conference calls with J. Alberto (CS) (.2), C. Samis (IM) (.2), J. Hoover (BF) (.2) regarding local counsel retention; emails with J. Alberto (CS) (.1), J. Hoover (BF) (.1) and C. Samis (IM) (.1) regarding same; conference call with J. Nahas (MD) regarding case issues (.3); emails with R. Bouley (Huron) (.1), P. Navid (PA) (.1), D. Galfus (BRG) (.2), A. Rohan (RJ) (.1) and J. Nahas (PA) (.2) regarding financial advisor retention.	ERW	1.90	$2698.00
06/01/26	Prepare correspondence to FA candidates regarding potential interviews and necessary materials (.2); call with BRG (.2) and Province (.3) teams on case and pitch; correspondence with M3 team on same (.2); correspondence with Huron regarding their withdrawal from pitch (.1); review pitch materials from the following FAs in advance of tomorrow's interviews Dundon (.3), Province (.2), M3 (.3) and BRG (.3).	JRA	2.10	2583.00
06/01/26	Schedule and coordinate committee financial advisor pitches (.8); prepare for financial advisor pitches (.4).	CW	1.20	726.00

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MADISON, N.J. NEW YORK LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
06/01/26	Coordinate logistics for financial advisor interviews with C. Wong and C. Mones (both KDW) (.5); emails in connection with same (.1).	PAW	0.60	609.00
06/02/26	Revise notice of appearance (.2) and KDW attorneys' pro hac motions (.2).	MJM	0.40	454.00
06/02/26	Initial review of parties in interest list (.3); email from M. McLoughlin (KDW) regarding same (.1); review the following presentation materials preparatory to tomorrow's interviews: Province (.2), Dundon (.2), Huron (.1), BRG (.3) and M3 (.2); conference call with P. Navid (PA) (.2) and P. Hurwitz (PA) (.2) preparatory to presentations; conference call with R. Winning (M3) (.2), J. Nahas (DA) (.2) and P. Navid (PA) (.2) regarding selection; emails with C. Samis (IM) regarding retention, next steps and today's call (.2).	ERW	2.60	3692.00
06/02/26	Review/revise pro hac vice applications and notice of appearance for accuracy.	TPZ	0.30	193.50
06/03/26	Emails with S. Gladieux (IM) regarding filing of PHV and notice of appearance.	TPZ	0.20	129.00
06/03/26	Review NOA (.1) and pro hac application (.1); email from S. Giladieux (IM) regarding same (.1).	ERW	0.30	426.00
06/03/26	Review Hilco retention application (.4); emails with A. Stulman (IM) and Province team	MJM	1.10	1248.50

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Date	Description	Tkpr	Hours	Amount
	regarding fee structure (.2); review analysis (.2); call with J. Raviele (KDW) regarding markup of order (.1); brief review of same (.2).			
06/04/26	Conference with G. Capone and G. Varriale (both KDW) regarding KDW retention application.	TPZ	0.30	193.50
06/04/26	Call with T. Zapata and G. Capone (both KDW) to discuss putting together retention application (.3): analyze documents on the docket to find relevant dates of filing and all attorney's name/contact information to be used in the retention application (.4).	GV	0.70	269.50
06/04/26	Conference call with D. Galfus (BRG) regarding case strategy (.2); emails with J. Adams (KDW) regarding Ice Miller disclosure (.3).	ERW	0.50	710.00
06/04/26	Confer with T. Zapata and G.Varriale (both KDW) regarding preparing KDW retention application details (.3); begin drafting retention application (1.7).	GC	2.00	770.00
06/05/26	Emails with conflicts regarding parties in interest report for KDW retention applications.	TPZ	0.40	258.00
06/08/26	Update KDW retention application.	GC	0.40	154.00
06/10/26	Conference with A. Stulman (IM) regarding retention issues, timing and next steps.	JRA	0.20	246.00
06/11/26	Initial review of OCP motion (.1); emails with C. Choe (KDW) regarding same (.1).	ERW	0.20	284.00

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Date	Description	Tkpr	Hours	Amount
06/11/26	Emails with G. Capone (KDW) regarding conflicts report (.2); being reviewing KDW retention application (.4).	TPZ	0.60	387.00
06/11/26	Review KDW retention application (.2); update exhibits to reflect conflicts results (.6).	GC	0.80	308.00
06/15/26	Correspondence with S. Gladieux (IM) regarding their analysis of the OCP motion and response to the debtors on same.	JRA	0.10	123.00
06/15/26	Brief review of debtors' retention applications (.3); emails with T. Zapata (KDW) regarding same (.2).	MJM	0.50	567.50
06/15/26	Revise draft of KDW retention application (1.4); review docket for debtors filed retention applications (.2); emails with Ice Miller regarding same (.2).	TPZ	1.80	1161.00
06/15/26	Continue drafting KDW retention application schedules.	GC	0.80	308.00
06/16/26	Review debtor retention applications (.2); coordinate with T. Zapata and C. Wong (both KDW) regarding debtor retention applications (.1).	CC	0.30	264.00
06/16/26	Update KDW retention application schedules.	GC	1.20	462.00
06/16/26	Emails with C. Samis (IM) regarding disclosures (.2); initial review of KDW retention application (.3); email from T. Zapata (KDW) regarding same (.1).	ERW	0.60	852.00
06/17/26	Revise schedule 2 to Adams declaration to	TPZ	1.30	838.50

Date	Description	Tkpr	Hours	Amount
	reflect KDW revenue per interested party (.9); revise KDW retention application (.4).			
06/17/26	Review draft KDW budget for retention from M. McLoughlin (KDW) (.1); revise same (.2); correspondence with E. Wilson (KDW) on same (.1).	JRA	0.40	492.00
06/17/26	Emails with T. Zapata and M. McLoughlin (both KDW) regarding application disclosures (.2); review and revise case budget (.3); email to J. Adams and M. McLoughlin (both KDW) regarding same (.1).	ERW	0.60	852.00
06/17/26	Revise KDW retention application (1.1); draft budget (.6); review conflicts report (2.2); begin drafting staffing plan (.3).	MJM	4.20	4767.00
06/18/26	Emails with Ice Miller regarding retention applications.	TPZ	0.30	193.50
06/18/26	Review revised KDW retention application.	ERW	0.30	426.00
06/19/26	Revise schedule 2 to Adams declaration.	TPZ	0.40	258.00
06/19/26	Further revise KDW retention application.	MJM	0.70	794.50
06/20/26	Provide comments to draft of KDW retention application from T. Zapata, incorporating M. McLoughlin comments (both KDW).	JRA	0.40	492.00
06/22/26	Review (.1) and revise (.2) further updated draft of KDW retention application from T. Zapata (KDW); revise staffing plan (.1); review (.2) and revise (.1) Ice Miller retention application; review (.2) and revise (.3)	JRA	1.50	1845.00

Date	Description	Tkpr	Hours	Amount
	Province retention application; confer with M. McLoughlin (KDW) regarding finalizing retention documents (.3).			
06/22/26	Call with J. Adams (KDW) to discuss retention applications and redacted parties (.3); finalize KDW, Province, Ice Miller applications for committee distribution (.5); emails with T. Zapata (KDW) regarding same (.2); draft email to D. Fehl (Garmin) regarding signatures (.2).	MJM	1.20	1362.00
06/22/26	Revise KDW retention application to reflect J. Adams (KDW) notes (.5); create redacted version of retention application (.5); emails with M. McLoughlin (KDW) regarding retention application revisions (.2); review Ice Miller retention application (.3); review Province retention application (.5); prepare signature packet for committee chair (.3); revise staffing plan (.2).	TPZ	2.50	1612.50
06/23/26	Correspondence with C. Samis and S. Gladieux (both IM) on status of analysis on debtor retention applications.	JRA	0.10	123.00
06/24/26	Emails with D. Fehl (Garmin) and T. Zapata (KDW) regarding retention applications.	MJM	0.20	227.00
06/24/26	Follow up on filing of UCC professionals' retention application and confirm proper filing format with required sealings per debtor filings.	JRA	0.20	246.00

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Date	Description	Tkpr	Hours	Amount
06/24/26	Correspond with Ice Miller team to finalize filing of KDW and Province retention applications.	TPZ	0.30	193.50
Total Services for this Matter:				34,799.00
Total this Invoice				$34,799.00

Tkpr	Timekeeper	Hours	Rate	Amount
CC	Choe, Connie	0.30	880.00	$264.00
CW	Wong, Clovis	1.20	605.00	726.00
ERW	Wilson, Eric	7.00	1,420.00	9,940.00
GC	Capone, Gabi	5.20	385.00	2,002.00
GV	Varriale, Gabriella	0.70	385.00	269.50
JRA	Adams, Jason	5.00	1,230.00	6,150.00
MJM	McLoughlin, Maeghan J	8.30	1,135.00	9,420.50
PAW	Weintraub, Philip A	0.60	1,015.00	609.00
TPZ	Zapata, Tammy	8.40	645.00	5,418.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967939

031569	West Marine Committee
0004	Fee Matters

Account Summary And Remittance Form

Legal Services:	$3,083.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$3,083.00**

Terms: Payment Due on or Before September 6, 2026

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West Marine Committee
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c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967939

Client 031569
Matter 0004 Fee Matters

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/10/26	Emails with M. McLoughlin, J. Adams (both KDW) and D. Sandler (PS) regarding weekly fee reporting.	ERW	0.20	$284.00
06/16/26	Send out email to internal team on time entry for cash collateral reporting purposes.	JRA	0.10	123.00
06/16/26	Conference with C. Wong (KDW) regarding interim compensation motion.	TPZ	0.20	129.00
06/16/26	Emails with J. Adams (KDW) regarding weekly reporting.	ERW	0.10	142.00
06/16/26	Review and mark-up interim compensation order (.6); call with T. Zapata (KDW) discussing same (.2).	CW	0.80	484.00
06/17/26	Review interim compensation procedures motion (.2); review revised interim comp order (.1); emails from J. Adams and C. Wong (both KDW) regarding same (.1); emails with C. Wong (KDW) and K. Cardoza (YC) regarding same (.1).	ERW	0.50	710.00
06/17/26	Review C. Wong (KDW) comments to form of interim comp procedures order (.1); provide feedback and instructions on same (.1).	JRA	0.20	246.00
06/17/26	Coordinate weekly fee reporting.	MJM	0.30	340.50
06/30/26	Review revised interim compensation order	CW	0.40	242.00

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Date	Description	Tkpr	Hours	Amount
	(.2); confer with A. Barajas (KDW) regarding same and next steps (.1); confer with K. Cardoza (YCST) regarding minor address revision and confirming sign off (.1).			
06/30/26	Confer with C. Wong (KDW) regarding interim compensation order review and next steps.	AB	0.10	98.50
06/30/26	Review revised interim compensation order (.1); emails with S. Gladieux (IM), K. Cardoza (YC) and C. Wong (KDW) regarding same (.1).	ERW	0.20	284.00
Total Services for this Matter:				3,083.00
Total this Invoice				$3,083.00

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	0.10	985.00	$98.50
CW	Wong, Clovis	1.20	605.00	726.00
ERW	Wilson, Eric	1.00	1,420.00	1,420.00
JRA	Adams, Jason	0.30	1,230.00	369.00
MJM	McLoughlin, Maeghan J	0.30	1,135.00	340.50
TPZ	Zapata, Tammy	0.20	645.00	129.00

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HOUSTON	WASHINGTON	SAN FRANCISO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967940

031569	West Marine Committee
0005	Financing

Account Summary And Remittance Form

Legal Services:	$135,132.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$135,132.50**

Terms: Payment Due on or Before September 6, 2026

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KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967940

Client 031569
Matter 0005 Financing

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Review cash collateral motion (.5) and milestones (.3); further emails with A. Barajas (KDW) regarding case timeline and deadlines (.2).	MJM	1.00	$1135.00
06/01/26	Begin analyzing issues related to collateral motion.	AB	0.50	492.50
06/02/26	Meeting with C. Mones (KDW) regarding assistance with cash collateral issues list (.2); review draft final cash collateral order for preparing issues list (.9); call with C. Mones (KDW) regarding status of review for cash collateral issues relating to adequate protection (.1); draft cash collateral issues list (1.4); review C. Mones' list of issues (.3) and incorporate into cash collateral issues list (.2).	AB	3.10	3053.50
06/02/26	Review cash collateral motion and interim order (2.2); confer (2x) with A. Barajas (KDW) on same (.3); draft issues list in connection with same (.6).	CM	3.10	1875.50
06/03/26	Begin review of form of cash collateral order.	JRA	1.40	1722.00
06/04/26	Continue review of final cash collateral order and include my comments for discussion (.8); meeting with A. Barajas (KDW) on same (.6).	JRA	1.40	1722.00

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Date	Description	Tkpr	Hours	Amount
06/04/26	Review J. Adams (KDW) comments to final cash collateral order (.6); review issues list in advance of meeting with J. Adams (KDW) (.2); meeting with J. Adams (KDW) regarding cash collateral comments to final order (.6); edit final cash collateral order to incorporate UCC comments (1.4); review of debtors' debt documents for information on collateral (.4); continue editing cash collateral final order with UCC comments (.6).	AB	3.80	3743.00
06/04/26	Review budget (.2); email from S. Kietlinski (PA) regarding same (.1); review cash collateral issues list (.2); cross-reference order (.4).	ERW	0.90	1278.00
06/05/26	Review J. Adams (KDW) updated comments to cash collateral final order (.3) and draft email to J. Adams (KDW) regarding questions on same (.2); email with Province regarding cash collateral issue (.1); call with J. Adams (KDW) regarding finalizing final cash collateral markup (.2); revise cash collateral order to implement J. Adams (KDW) additional comments (.2); review local counsel's comments to final cash collateral order (.3) and call with J. Adams (KDW) regarding same (.2); revise final cash collateral order to incorporate local counsel comments (.3); call with Province	AB	2.00	1970.00

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Date	Description	Tkpr	Hours	Amount
	regarding cash collateral and budget issues (.2)			
06/05/26	Review A. Barajas (KDW) mark up of cash collateral order (.4); prepare additional comments to same (.7); calls (2x) with A. Barajas (KDW) on same, additional comments from Province and Ice Miller (.4); correspondence with D. Radi (Province) on budget analysis, budget sufficiency to cover admin claims and impact on cash collateral negotiations (.2).	JRA	1.70	2091.00
06/06/26	Review revised cash collateral order (.2); cross-reference cash collateral motion (.2).	ERW	0.40	568.00
06/08/26	Conference with E. Wilson, J. Adams, A. Barajas, and P. Weintraub (all KDW) regarding cash collateral objection and related issues (.5); follow-up call with C. Wong (KDW) regarding research on cash collateral issues (.2).	CC	0.70	616.00
06/08/26	Conference with J. Adams, E. Wilson, A. Barajas and C. Choe (all KDW) regarding research related to objection to use of cash collateral motion (.5); research related to section 552 related to same (1.4).	PAW	1.90	1928.50
06/08/26	Conference with A. Barajas (KDW) regarding objection to cash collateral (.3); begin drafting argument section of cash collateral objection (.7).	CM	1.00	605.00
06/08/26	Conference call with internal KDW team	ERW	0.70	994.00

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Date	Description	Tkpr	Hours	Amount
	regarding objection and research topics (.5); follow-up call with J. Adams (KDW) regarding next steps (.2).			
06/08/26	Review budget and analyze post-petition rent / adequate protection issues for cash collateral objection.	RLL	0.40	512.00
06/08/26	Preliminary review of cash collateral markup from debtors (.4); call with A. Barajas (KDW) and Province team on budget issues (.4); call with L. Heilman (BS - counsel for landlord) on cash collateral issues (.3); correspondence with I. Gold (AM - counsel for Realty) on same (.1); call with E. Wilson, A. Barajas, P. Weintraub and C. Choe (all KDW) regarding cash collateral research topics (.5); follow up call with E. Wilson (KDW) on same (.2); review Province update on call with FTI on budget issues impacting admin claims and cash flow (.2); review correspondence from A. Barajas (KDW) regarding his call with KE regarding open bid procedures and cash collateral issues (.2).	JRA	2.30	2829.00
06/08/26	Review and analyze debtors' proposed revised final cash collateral order redline to KDW version (1.2) and draft remaining issues list regarding same (.5); call with J. Adams (KDW) and Province team regarding cash collateral	AB	4.50	4432.50

Date	Description	Tkpr	Hours	Amount
	budget issues (.4); review precedent UCC cash collateral objections (.2); call with C. Mones (KDW) regarding drafting sections for cash collateral objection (.3); draft outline of cash collateral objection (.5); outline background sections of cash collateral objection (.3); conference with E. Wilson, J. Adams, C. Choe, and P. Weintraub (all KDW) regarding cash collateral objection and related issues (.5); call with B. Nakhaimousa (KE) regarding cash collateral issues (.3); email J. Adams (KDW) regarding same (.3).			
06/08/26	Call with C. Choe (KDW) regarding cash collateral objection research (.2); research adequate protection limitations in cash collateral context (.4).	CW	0.60	363.00
06/09/26	Continue to research limitation on adequate protection for cash collateral objection.	CW	3.90	2359.50
06/09/26	Analyze debtors' mark up of cash collateral order in conjunction with analysis from A. Barajas (KDW) in preparation for today's call with debtors and lenders (.8); analyze budget variance report from debtors (.1); correspondence with Province team regarding concerns over ABL paydown (.1); correspondence with L. Heilman (counsel for Realty) regarding cash collateral and stub rent	JRA	1.20	1476.00

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Date	Description	Tkpr	Hours	Amount
	issues (.2).			
06/09/26	Confer with A. Barajas (KDW) regarding objection to use of cash collateral (.2); research related to proposed waivers of 506(c) and 552(b) (1.4); research and retrieve hearing transcripts related to same (.7); revise objection and draft multiple inserts to same (2.0); additional research related to same (1.3).	PAW	5.60	5684.00
06/09/26	Continue drafting cash collateral objection argument section (2.1); revise in accordance with A. Barajas (KDW) comments (.5).	CM	2.60	1573.00
06/09/26	Research regarding section 506c and equities of the case waivers for drafting cash collateral objection (.3); review debtors' final cash collateral order markup comment (.1) and email J. Adams (KDW) regarding same (.1); email C. Mones (KDW) regarding edits to challenge period section of cash collateral objection (.1); review emails from Province regarding cash collateral budget (.1); review cash collateral motion for facts on prepetition debt (.9), review and incorporate C. Mones (KDW) sections for cash collateral objection (.5); confer with P. Weintraub (KDW) regarding section 552(b) research (.2); review research from C. Wong (KDW) regarding adequate protection and email follow up	AB	6.30	6205.50

Date	Description	Tkpr	Hours	Amount
	questions regarding same (.4); review P. Weintraub (KDW) sections for cash collateral objection (.4) continue drafting and editing cash collateral objection, including sections on: prepetition secured debt (.9), cash collateral motion protections for lenders (.8), section 506c waiver (.7), section 552(b) waiver (.5) and challenge period (.3).			
06/09/26	Review revised cash collateral order (.3); review A. Barajas (KDW) issues list (.2); email from K. Facibene (KE) regarding same (.1); emails with J. Adams (KDW) and H. Congleton, et al. (PA) regarding variance report and A. Barajas (KDW) paydown (.2); review variance report (.2).	ERW	1.00	1420.00
06/09/26	Email correspondence with P. Weintraub regarding transcript of hearing from Casa Systems bankruptcy needed for the UCC's objection to Debtors' cash collateral motion (.2); process request for transcript (.3); retrieve and circulate transcript (.2).	TB	0.70	301.00
06/10/26	Confer with E. Wilson (KDW) on cash collateral issues and draft objection (.3); begin review and preliminary notes to draft of UCC objection to cash collateral from A. Barajas (KDW) (1.4); follow up research regarding adequate protection (1.0) and 552 waiver (.7);	JRA	4.10	5043.00

Date	Description	Tkpr	Hours	Amount
	follow up correspondence with C. Kleshinski (KDW) on cash flow sweep mechanics in the ABL facility (.2); correspondence with A. Barajas (KDW) on additional research topics for objection (.2); confer with M. McLoughlin (KDW) on my proposed revisions to the cash collateral order and structuring (.3).			
06/10/26	Review latest draft of cash collateral objection (.4); review related research topics (1.5); call with A. Barajas (KDW) regarding objection (.3); prepare analysis and outline of issues (.8).	CC	3.00	2640.00
06/10/26	Brief review of cash collateral order (.3) and objection (.2); follow up call with A. Barajas (KDW) regarding revisions to same (.3); confer with J. Adams (KDW) on my revisions to the cash collateral objection (.3).	MJM	1.10	1248.50
06/10/26	Email C. Wong (KDW) regarding additional case law research for cash collateral objection (.1); continue drafting cash collateral objection, including sections on adequate protection (.8), debtors' RSA and Plan provisions (.9), and preliminary statement (1.2); proof read and make additional edits to draft cash collateral objection (.6); call with B. Nakhaimousa (KE) regarding cash collateral issues (.2); emails with J. Adams and M. McLoughlin (both KDW) regarding same (.2); call with M.	AB	5.70	5614.50

Date	Description	Tkpr	Hours	Amount
	McLoughlin (KDW) regarding cash collateral issues and budget (.3); call with H. Congleton (Province) regarding cash collateral budget (.2); call with C. Choe (KDW) regarding case law research on adequate protection (.3); review C. Choe (KDW) adequate protection research outline and cases cited therein (.6) and draft email to C. Choe (KDW) regarding follow up research regarding same (.3).			
06/10/26	Conference call with J. Adams (KDW) regarding cash collateral objection (.3); initial review of draft of same (.6); emails with J. Adams (KDW), L. Heilman (BS) regarding priority claims escrow (.2).	ERW	1.10	1562.00
06/10/26	Continue to research follow up questions regarding cash collateral objection adequate protection issues.	CW	0.70	423.50
06/11/26	Meeting with M. McLoughlin (partial) and A. Barajas (both KDW) regarding cash collateral objection (.4); substantial revisions to cash collateral objection, including factual background (1.6), preliminary argument on adequate protection under the bankruptcy code (1.5), specific elements of adequate protection requested by lenders (1.9) and preliminary statement (1.2); call with I. Gold (AM - counsel for landlord) regarding cash collateral	JRA	8.70	10701.00

Date	Description	Tkpr	Hours	Amount
	and stub rent payments (.2); follow up with A. Barajas and C. Choe (both KDW) regarding additional research points to enhance objection (.1); review same and conduct follow up research (1.0); correspondence with L. Heilman (BS - counsel Realty) and M. McLoughlin (KDW) on stub rent and cash collateral issues (.2); review further updated draft objection with additions from A. Barajas (KDW) and provide addition revisions to same prior to circulation to the UCC (.6).			
06/11/26	Correspondence with A. Barajas (KDW) regarding cash collateral issues and research (.3); conduct research on various adequate protection and CC use issues (1.6); draft legal basis in objection (1.4); emails with J. Adams (KDW) on related issues (.4); conduct supplemental research (.7).	CC	4.40	3872.00
06/11/26	Meet with J. Adams and A. Barajas (both KDW) to discuss cash collateral objection (.2); discuss objection and debtor proposals with A. Barajas (KDW) (.3).	MJM	0.50	567.50
06/11/26	Review email from C. Kleshinski (KDW) regarding terms of credit agreements (.1); meeting with J. Adams and M. McLoughlin (both KDW) regarding facts for disclosure statement objection and cash collateral	AB	6.60	6501.00

Date	Description	Tkpr	Hours	Amount
	objection (.2); follow up meeting with J. Adams (KDW) regarding edits and additional research for draft cash collateral objection (.2); call with B. Nakhaimousa (KE) regarding cash collateral issues (.3); review case transcript excerpt for inclusion in cash collateral objection (.3); research case law regarding adequate protection burden of proof standard (.5); follow up call with B. Nakhaimousa (KE) regarding cash collateral issues (.2); email KDW team regarding same (.1); edits to draft cash collateral objection, including legal sections and citations (1.4), additional argument sections (1.1); proof read draft cash collateral objection and make edits (1.6); incorporate J. Adams (KDW) additional edits to cash collateral objection (.3); confer with M. McLoughlin (KDW) on cash collateral (.3).			
06/11/26	Emails with A. Barajas (KDW) regarding priority claims settlement (.2); review C. Kleshinski (KDW) summary of ABL sweeps (.2); emails with J. Adams and C. Kleshinski (both KDW) regarding same and lock box (.2).	ERW	0.60	852.00
06/11/26	Respond to inquiries regarding drafted insert and research in connection with cash collateral objection (.6); research in support of insert regarding opposition to marshalling waiver	PAW	2.10	2131.50

Date	Description	Tkpr	Hours	Amount
	(.8); research related to adequate protection fees (.7).			
06/12/26	Emails with A. Barajas (KDW) to discuss further revisions to cash collateral (.2); correspondence Ice Miller to coordinate filing (.2); review landlords' objections to cash collateral (.3).	MJM	0.70	794.50
06/12/26	Review revised version of cash collateral final order from debtors including provisions pertaining to stub rent (.3); call with A. Barajas (KDW) on objection (.2); conduct related research (.6); review Ice Miller comments to CC objection (.2).	CC	1.30	1144.00
06/12/26	Revise updated draft of cash collateral objection (.6); calls (3x) with E. Wilson (KDW) on same (.6); review and respond to comments and questions from Ice Miller team on same (.4); review landlord cash collateral objections and joinders (.2).	JRA	1.80	2214.00
06/12/26	Review debtors redline for revised proposed final cash collateral order (.5); review footnotes in cash collateral objection and make cleanup edits (.6); email C. Mones and C. Wong (both KDW) regarding completing citation check for draft cash collateral objection (.2); call with C. Wong (KDW) regarding edits to legal citations (.3); research case law to confirm citations in	AB	5.30	5220.50

Date	Description	Tkpr	Hours	Amount
	objection (.3); confer with C. Mones (KDW) regarding edits to citation (.2); email J. Adams (KDW) regarding cash collateral objection exhibit (.1); edit cash collateral objection to incorporate E. Wilson (KDW) comments (1.2); confer with C. Choe (KDW) regarding additional adequate protection research for cash collateral objection (.2); review Ice Miller comments to draft cash collateral objection (.2), and edit cash collateral objection to incorporate same (.3); review Province edits to cash collateral objection (.1) and make edits to objection to incorporate same (.1); final review and additional edits to cash collateral objection for filing (.9); call with local counsel regarding filing logistics (.1).			
06/12/26	Review and revise cash collateral objection in advance of filing (2.1); communicate with A. Barajas (.2) and email C. Wong (.2) (both KDW) regarding same.	CM	2.50	1512.50
06/12/26	Cite check UCC cash collateral objection case law (3.3); call with A. Barajas (KDW) regarding marshalling cases (.3).	CW	3.60	2178.00
06/12/26	Extensive review and comment on cash collateral objection (1.8); cross-reference motion (.2), loan documents (.5); review select decisions cited (1.1), Agam declaration (.5) and	ERW	6.30	8946.00

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Date	Description	Tkpr	Hours	Amount
	comment on various iterations of final order (.8); conference calls with J. Adams (3x) (KDW) on revisions (.6); outline open issues (.4); review variance report (.1); email from K. Facibene (KE) regarding same (.1); emails with J. Adams and A. Barajas (both KDW) regarding revisions to cash collateral objection (.2).			
06/13/26	Brief review of further updated cash collateral order draft from debtors (.2); instructions to team on analysis of same (.1); correspondence with I. Gold (counsel for landlord) and M. McLoughlin (KDW) on draft order (.1); review T. Zapata (KDW) summary of other filed cash collateral objections for inclusion in UCC update (.1).	JRA	0.50	615.00
06/13/26	Begin reviewing debtors' further revised final cash collateral order (.2); emails with J. Adams and C. Choe (both KDW) regarding debtors further revised final cash collateral order (.1); review landlords issues list with proposed stub rent reserve (.1).	AB	0.40	394.00
06/13/26	Brief review of further updated cash collateral order draft from debtors (.2); emails with I. Gold (counsel for landlord) and J. Adams (KDW) regarding cash collateral order (.1).	MJM	0.30	340.50
06/13/26	Review going concern value materials from R.	ERW	0.90	1278.00

Date	Description	Tkpr	Hours	Amount
	Lapowsky (SL) relating to 552 issues.			
06/14/26	Review latest version of cash collateral order from debtors' counsel (.4); provide comments on stub rent reserve (.5); emails with A. Barajas (KDW) on same (.4).	CC	1.30	1144.00
06/14/26	Continue reviewing debtors' updated proposed final cash collateral order (.5); draft remaining issues list for revised proposed final cash collateral order (1.4); emails with C. Choe (KDW) regarding remaining issues to stub rent reserve (.2).	AB	2.10	2068.50
06/15/26	Provide comments on stub rent reserve provision (.5); emails and correspondence with A. Barajas (KDW) on revisions to cash collateral order (.3); review latest versions of cash collateral order and incorporate changes (.4); review comments from I. Gold and Realty Income counsel to cash collateral order (.5).	CC	1.70	1496.00
06/15/26	Review further updated draft of cash collateral mark up from team (.3); conference with I. Gold (AM - counsel for landlords) regarding same (.2); review mark up from landlords' counsel on stub rent issues (.2); revise internal draft (.4); correspondence with internal team regarding needed revisions (.2).	JRA	1.30	1599.00
06/15/26	Edit draft final cash collateral order to address UCC concerns (.9); review C. Choe (KDW)	AB	2.50	2462.50

Date	Description	Tkpr	Hours	Amount
	changes to stub rent reserve paragraph (.2); email Landlords counsel regarding same (.1); review J. Adams (KDW) comments to final cash collateral order markup (.4); call with landlords counsel regarding their comments to final cash collateral markup (.3); email J. Adams (KDW) regarding landlords' comments to cash collateral order (.1); make additional edits to final proposed cash collateral order to reflect landlords' comments (.5).			
06/15/26	Review K&E revisions (2x) to cash collateral order.	ERW	0.40	568.00
06/16/26	Review markup of cash collateral order in advance of meeting with J. Adams (KDW) (.1); compare revised cash collateral markup with version from landlords' counsel (.2); make edits to cash collateral markup (.2); review J. Adams (KDW) additional comments to cash collateral order (.2); meeting with J. Adams, R. LeHane and C. Choe (all KDW) regarding revised final cash collateral order (.3); revise section of cash collateral order to incorporate J. Adams comments (.2) and email landlords' counsel regarding same (.1); call with L. Heilman (Ballard Spahr) regarding additional edits to cash collateral order (.3); call with I. Gold (Allen Matkins) regarding same (.2); review C.	AB	2.20	2167.00

Date	Description	Tkpr	Hours	Amount
	Choe's (KDW) edits to cash collateral order (.2); make additional edits to cash collateral order (.2).			
06/16/26	Review further comments to cash collateral order (.2); email from A. Barajas (KDW) regarding same (.1).	ERW	0.30	426.00
06/16/26	Analyze revised cash collateral order stub rent reserve provisions (.3); strategy conference with J. Adams, A. Barajas and C. Choe (all KDW) regarding same (.3).	RLL	0.60	768.00
06/16/26	Confer with J. Adams, R. LeHane and A. Barajas (all KDW) regarding cash collateral order (.3); incorporate revisions to order (.4); review comments to stub rent provision (.2); correspondence with A. Barajas (KDW) on same (.3).	CC	1.20	1056.00
06/16/26	Review further updated draft of cash collateral order from A. Barajas (KDW) (.2); prepare my comments to same (.5); meeting with R. LeHane, A. Barajas and C. Choe (all KDW) regarding same, next steps (.3).	JRA	1.00	1230.00
06/17/26	Review emails and confer with M. McLoughlin (KDW) regarding status of cash collateral stub rent and 503(b)(9) and equities of the case discussions with counsel to lenders.	RLL	0.30	384.00
06/17/26	Confer with R. LeHane (KDW) regarding status of cash collateral stub rent and	MJM	0.30	340.50

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Date	Description	Tkpr	Hours	Amount
	discussions with counsel to lenders.			
06/18/26	Analyze cash collateral variance report from debtors.	JRA	0.20	246.00
06/18/26	Begin first draft of cash collateral objection oral argument outline.	CW	0.60	363.00
06/18/26	Review updated budget (.2) and weekly variance report (.2).	ERW	0.40	568.00
06/19/26	Review updated proposed budget from A. Barrett (KE) (.2); email with Province team on analysis of same (.1).	JRA	0.30	369.00
06/19/26	Review debtors' revised cash collateral budget in advance of call with Province team.	AB	0.20	197.00
06/25/26	Review weekly variance report (.1); email from D. Radi (PA) and K. Facibene (KE) regarding same (.1).	ERW	0.20	284.00
06/26/26	Review weekly variance report for performance update (.1) and compare to prior budget reforecast (.1).	JRA	0.20	246.00
06/29/26	Review excess cash calculation under cash collateral from K. Facibene (KE).	JRA	0.10	123.00
06/29/26	Review excess cash calculation (.1); email from K. Facibene (KE) regarding same (.1).	ERW	0.20	284.00
Total Services for this Matter:				135,132.50
Total this Invoice				$135,132.50

West Marine Committee
Client 031569
Matter 0005
August 7, 2026

Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	45.20	985.00	$44,522.00
CC	Choe, Connie	13.60	880.00	11,968.00
CM	Mones, Chrissie	9.20	605.00	5,566.00
CW	Wong, Clovis	9.40	605.00	5,687.00
ERW	Wilson, Eric	13.40	1,420.00	19,028.00
JRA	Adams, Jason	26.20	1,230.00	32,226.00
MJM	McLoughlin, Maeghan J	3.90	1,135.00	4,426.50
PAW	Weintraub, Philip A	9.60	1,015.00	9,744.00
RLL	LeHane, Robert L	1.30	1,280.00	1,664.00
TB	Burns, Tom	0.70	430.00	301.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967941

031569	West Marine Committee
0006	Asset Analysis and Disposition

Account Summary And Remittance Form

Legal Services:	$65,126.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$65,126.00**

Terms: Payment Due on or Before September 6, 2026

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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967941

Client 031569
Matter 0006 Asset Analysis and Disposition

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/02/26	Correspondence with M. McLoughlin (KDW) and Province team regarding analysis of store closing procedures and professionals' retention regarding same (.2); provide notes to bid procedures order (.8) and underlying procedures (.6).	JRA	1.60	$1968.00
06/02/26	Review store closing motion.	ERW	0.20	284.00
06/02/26	Review bidding procedure motion.	TPZ	0.50	322.50
06/02/26	Review bidding procedures motion (.5); prepare initial draft of objection (.3).	CC	0.80	704.00
06/03/26	Continue review of bidding procedures and proposed order (1.3); review related motion papers and supporting documents (.4); call (partial) with J. Adams, M. McLoughlin and T. Zapata (all KDW) regarding bidding procedures order and Committee comments (.5); correspondence with T. Zapata (KDW) regarding issues and proposed revisions (.3); prepare issues list addressing Committee concerns with proposed sale process and timeline (.5); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding structure and arguments for objection (.3);	CC	9.50	8360.00

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FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
	continue drafting bid procedures objection (1.8); revise and supplement objection regarding proposed bidding procedures and sale process (4.4).			
06/03/26	Review sale motion (.9), bid procedures order (.7) and bid procedures (.8); revise bid procedures (1.1); call with J. Adams, C. Choe, and T. Zapata (all KDW) regarding bid procedures objection and markup of documents (.8); follow up call with J. Adams (KDW) (.3); further call with J. Adams and C. Choe (both KDW) to discuss limited objection (.3).	MJM	4.90	5561.50
06/03/26	Call with M. McLoughlin, C. Choe and T. Zapata (all KDW) regarding comments to bid procedures and order (.8); follow up call with M. McLoughlin (KDW) regarding same and additional comments (.3); analyze bid procedures and RSA with respect to bid procedures terms and requirements (.4); follow up call with M. McLoughlin and C. Choe (both KDW) on limited bid procedures objection (.3); review internal comments to store closing order prior to circulation to debtors (.2); follow up correspondence with R. LeHane, J. Raviele and M. McLoughlin (all KDW) on store closing economics (.2).	JRA	2.20	2706.00
06/03/26	Review revised bid procedures order (.3) and	ERW	0.50	710.00

Date	Description	Tkpr	Hours	Amount
	procedures (.2).			
06/03/26	Meeting with J. Adams, M. McLoughlin and C. Choe (all KDW) regarding bid procedures review and objection (.8); review bidding procedure order (.4) and bidding procedures (.5); revise same to incorporate committee concerns and noticing (2.2); incorporate comments from J. Adams (KDW) to revisions (.7); review bidding procedures issues list (.3); correspondence with C. Choe (KDW) regarding revisions (.3).	TPZ	5.20	3354.00
06/04/26	Review draft limited objection to bid procedures from C. Choe (KDW) (.6); confer (4x) with M. McLoughlin on same (.8); substantial revisions to preliminary statement and argument sections (3.1).	JRA	4.50	5535.00
06/04/26	Review updated bidding procedures order to analyze debtor revisions (.2); emails with M. McLoughlin (KDW) regarding same (.1).	TPZ	0.30	193.50
06/04/26	Continue drafting bid procedures objection (2.3); cite check and confirm sources (.9); review comments from landlord counsel to bid procedures and order (.4); review multiple iterations of the bidding procedures (.3) and order (.3); provide revisions incorporating comments (1.2).	CC	5.40	4752.00
06/04/26	Review C. Choe (KDW) draft of bid	MJM	4.40	4994.00

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MADISON, N.J. NEW YORK LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
	procedures (.5); substantial revisions to same (3.1); conferences (4x) and coordinate revisions with J. Adams (KDW) (.8).			
06/04/26	Analyze responses to revised proposed store closing sales order from the debtors (.2); emails with A. Barajas (KDW) regarding same (.1).	JDR	0.30	288.00
06/05/26	Review and comment on various iterations of limited sale objection (1.6); cross-reference procedures (.2); confer (2x) with J. Adams (KDW) regarding same (.2); review further revised bid procedures (.2) and order (.2); initial review of 4West objection regarding goodwill (.3).	ERW	2.70	3834.00
06/05/26	Further revisions to bid procedures objection (.6); correspondence with C. Choe (KDW) regarding ongoing revisions to objection (.2); review numerous iterations to objection (.3).	MJM	1.10	1248.50
06/05/26	Provide additional comments to bid procedures (.4) and bid procedures order (.3); confer with E. Wilson (KDW) regarding his comments to the bid procedures limited objection (.2); incorporate revisions to objection from Ice Miller and E. Wilson (KDW) (.4); revise objection in advance of filing (.5).	JRA	1.80	2214.00
06/05/26	Correspondence with T. Zapata and A. Barajas (both KDW) regarding bid procedures mark-up and objection (.7); review various iterations of	CC	3.10	2728.00

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Date	Description	Tkpr	Hours	Amount
	bid procedures objection (.8); provide comments to same (1.1); cite check and sources (.5).			
06/05/26	Correspond with A. Barajas and C. Choe (both KDW) regarding bidding procedures objection (.5); incorporate revisions by E. Wilson (KDW) to bidding procedures objection (.5); emails with Province and Ice Miller teams regarding draft (.2); review revisions proposed by Ice Miller (.2); revise bidding procedures (.4) and bidding procedures order (.5) to incorporate revisions by J. Adams (KDW); email with KDW team filed bidding procedures objection (.1).	TPZ	2.40	1548.00
06/05/26	Emails with C. Choe and T. Zapata (both KDW) regarding status of bidding procedures and order markup (.3); review draft UCC bid procedures objection (.5) and correspondence with C. Choe (KDW) regarding edits to same for filing (.3).	AB	1.10	1083.50
06/06/26	Review debtors' schedules and analyze for asset categories, value for UCC update.	CM	0.60	363.00
06/06/26	Review revised bid procedures (.2); cross-reference motion (.2).	ERW	0.40	568.00
06/08/26	Review revised bidding procedures (.2); emails from J. Adams (KDW) and D. Wachenfeld (KE) regarding same (.1); review C. Choe	ERW	0.50	710.00

Date	Description	Tkpr	Hours	Amount
	(KDW) summary of same (.2).			
06/08/26	Review revised version of bid procedures from debtors' counsel (.6); provide summary and email to KDW team on same (.3).	CC	0.90	792.00
06/09/26	Analyze debtors' markup of bid procedures and C. Choe (KDW) analysis of same in connection with today's call with debtors and lenders (.4); follow up correspondence with C. Choe (KDW) on follow up points on same (.2); review further revised draft of bid procedures and order from debtors (.3) and follow up with team on whether revisions address our issues (.2); call with E. Wilson (KDW) on same (.3); correspondence with debtors on need to get UCC sign off on same (.1).	JRA	1.50	1845.00
06/09/26	Review revised versions of bidding procedures (.4) and order (.5); emails with J. Adams and M. Mcloughlin (both KDW) on same (.2); call with debtors' counsel (K&E) regarding same (.2).	CC	1.30	1144.00
06/09/26	Conference call with J. Adams (KDW) regarding sale procedures settlement.	ERW	0.30	426.00
06/09/26	Investigate standards for the valuation of assets with respect to a liquidation or sale of debtor's estate in Delaware (3.0); draft email regarding findings for J. Adams, M. McLoughlin, and E. Wilson (all KDW) (.6).	TPZ	3.60	2322.00

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Date	Description	Tkpr	Hours	Amount
06/10/26	Review entered order approving bid procedures and summary of key sale dates and deadlines.	RLL	0.40	512.00
06/10/26	Review debtors' reply to bid procedures objection.	MJM	0.20	227.00
06/10/26	Review further revised bid procedures (.2); emails with J. Adams, M. McLoughlin and C. Choe (all KDW) regarding same (.2).	ERW	0.40	568.00
06/11/26	Review debtors bid procedures reply (.3); email from L. Eastburn (IM) regarding same (.1).	ERW	0.40	568.00
06/13/26	Review IOI from potentially bidder.	MJM	0.30	340.50
06/13/26	Review draft LOI from confidential interested parties (.2); follow up correspondence with H. Congleton (PA) regarding analysis and follow up on same (.2).	JRA	0.40	492.00
06/15/26	Review IOIs from interested party.	ERW	0.20	284.00
06/18/26	Provide comments to individual creditor emails regarding potential assumption and assignment notice in connection with potential sale and implications.	JRA	0.30	369.00
06/22/26	Update and follow up correspondence with D. Radi (Province) regarding sale process status and potential bidders.	JRA	0.10	123.00
06/22/26	Review Province sale update (.1); email from D. Radi (PA) regarding same (.2).	ERW	0.30	426.00
06/26/26	Correspondence with B. Nakhaimousa and T. Schneider (both KE) regarding their notice to	JRA	0.10	123.00

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Date	Description	Tkpr	Hours	Amount
	consultation parties on absence of any bids and cancelation of auction.			
06/26/26	Review notice of auction cancellation (.1); emails with J. Adams (KDW) and B. Nakhaimousa (KE) regarding bids (.1).	ERW	0.20	284.00
06/26/26	Review update on sale process and notice of cancellation of auction.	RLL	0.10	128.00
06/27/26	Correspondence with A. Barajas (KDW) regarding providing the UCC an update on the lack of any bids and cancelation of the auction.	JRA	0.10	123.00
Total Services for this Matter:				65,126.00
Total this Invoice				$65,126.00

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MADISON, N.J. NEW YORK LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	1.10	985.00	$1,083.50
CC	Choe, Connie	21.00	880.00	18,480.00
CM	Mones, Chrissie	0.60	605.00	363.00
ERW	Wilson, Eric	6.10	1,420.00	8,662.00
JDR	Raviele, Jennifer D	0.30	960.00	288.00
JRA	Adams, Jason	12.60	1,230.00	15,498.00
MJM	McLoughlin, Maeghan J	10.90	1,135.00	12,371.50
RLL	LeHane, Robert L	0.50	1,280.00	640.00
TPZ	Zapata, Tammy	12.00	645.00	7,740.00

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967942

031569	West Marine Committee
0007	Executory Contracts and Leases

Account Summary And Remittance Form

Legal Services:	$5,484.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$5,484.00**

Terms: Payment Due on or Before September 6, 2026

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967942

Client 031569
Matter 0007 Executory Contracts and Leases

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Emails with A. Barajas (KDW) regarding lease rejection motion and related issues with lease counterparties.	CC	0.20	$176.00
06/02/26	Review Hilco consulting agreement (.3); sale guidelines (.2); and store closing list (.2); coordinate with S. Alceus (KDW) regarding tracking (.2).	CC	0.90	792.00
06/02/26	Review lease rejection motion and store closing notice for impact and to prepare report for attorneys.	SA	0.40	154.00
06/03/26	Update tracker on store closings (.5); review emails with updates (.3).	SA	0.80	308.00
06/03/26	Review rejection notice (.1); coordinate on update to creditors with inquiries on disposition of lease (.2).	CC	0.30	264.00
06/17/26	Review assumption notice for impact (.2); instruction to C. Mones (KDW) on same (.1).	CC	0.30	264.00
06/18/26	Review potential assumption notice (.1); coordinate with C. Mones and G. Capone (both KDW) regarding review (.2).	CC	0.30	264.00
06/18/26	Review notice of potential assumption and assignment of leases (.3); correspondence with KDW team regarding same (.3).	RLL	0.60	768.00

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Date	Description	Tkpr	Hours	Amount
06/18/26	Review list of potentially assumed contracts and leases for impact on committee.	MJM	0.30	340.50
06/18/26	Review notice of potential assumption for impact on committee (.6); draft committee update regarding impact (.6).	TPZ	1.20	774.00
06/24/26	Review second store closing list (.2); emails with T. Zapata (KDW) regarding same (.1).	MJM	0.30	340.50
06/24/26	Review second store closing notice to assess impact on sale process and leases.	CC	0.30	264.00
06/24/26	Review store closing motion for committee impact and objection deadlines (.4); draft email update regarding same to KDW team (.3).	TPZ	0.70	451.50
06/24/26	Review docket for debtors' estimated number of store closings.	CW	0.30	181.50
06/25/26	Review store closing list.	ERW	0.10	142.00
Total Services for this Matter:				5,484.00
Total this Invoice				$5,484.00

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FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
CC	Choe, Connie	2.30	880.00	$2,024.00
CW	Wong, Clovis	0.30	605.00	181.50
ERW	Wilson, Eric	0.10	1,420.00	142.00
MJM	McLoughlin, Maeghan J	0.60	1,135.00	681.00
RLL	LeHane, Robert L	0.60	1,280.00	768.00
SA	Alceus, Sherlly	1.20	385.00	462.00
TPZ	Zapata, Tammy	1.90	645.00	1,225.50

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967943

031569	West Marine Committee
0009	Claims Administration

Account Summary And Remittance Form

Legal Services:	$6,719.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$6,719.00**

Terms: Payment Due on or Before September 6, 2026

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967943

Client 031569
Matter 0009 Claims Administration

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Review proposed bar date order and make comments.	AB	1.20	$1182.00
06/02/26	Continue providing comments to debtors' proposed bar date order (.7); email J. Adams and M. McLoughlin (both KDW) regarding same (.1); confer with M. McLoughlin (KDW) regarding bar date order comments (.1); edit bar date order to incorporate M. McLoughlin's (KDW) comments (.4).	AB	1.30	1280.50
06/02/26	Review bar date motion (.7) and revise bar date order and related exhibits (.9); discuss same with A. Barajas (KDW) (.1).	MJM	1.70	1929.50
06/09/26	Review East Penn reclamation demand (.1); email from A. Barajas (KDW) regarding same (.1).	ERW	0.20	284.00
06/10/26	Correspondence with S. Borovinskaya (YCST) on proposed critical vendor payment and request for sign off on payment exceeding $1 million (.2); follow up with Province team on review of same (.1).	JRA	0.30	369.00
06/10/26	Review bar date order and related notice (.2); instruction on applicable deadlines (.1).	CC	0.30	264.00
06/11/26	Review C. Wong (KDW) update regarding bar	ERW	0.10	142.00

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Date	Description	Tkpr	Hours	Amount
	date order.			
06/18/26	Review proposed critical vendor payments and related information (.3); follow up emails with S. Borovinskaya (YC) (.1).	MJM	0.40	454.00
06/18/26	Review CV payment tracker (.2); email with M. McLoughlin (KDW) regarding same (.2).	ERW	0.40	568.00
06/19/26	Review updated critical vendor report from S. Borovinskaya (YCST) (.1); correspondence with Province team on same (.1).	JRA	0.20	246.00
Total Services for this Matter:				6,719.00
Total this Invoice				$6,719.00

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FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	2.50	985.00	$2,462.50
CC	Choe, Connie	0.30	880.00	264.00
ERW	Wilson, Eric	0.70	1,420.00	994.00
JRA	Adams, Jason	0.50	1,230.00	615.00
MJM	McLoughlin, Maeghan J	2.10	1,135.00	2,383.50

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967944

031569	West Marine Committee
0010	Plan and Disclosure Statement

Account Summary And Remittance Form

Legal Services:	$199,969.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$199,969.50**

Terms: Payment Due on or Before September 6, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967944

Client 031569
Matter 0010 Plan and Disclosure Statement

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/04/26	High level review of solicitation procedures (.3); discuss same with J. Adams, A. Matott and A. Barajas (all KDW) (.4).	MJM	0.70	$794.50
06/04/26	Meeting (partial) with M. McLoughlin, A. Matott and A. Barajas (all KDW) on solicitation, disclosure statement review and next steps.	JRA	0.40	492.00
06/04/26	Meeting with J. Adams, M. McLoughlin and A. Matott (all KDW) regarding disclosure statement approval motion and plan issues.	AB	0.40	394.00
06/04/26	Strategy conference regarding solicitation procedures, DS, and plan issues (.4); review DS motion (.7).	AJM	1.10	1045.00
06/05/26	Emails with A. Matott (KDW) regarding solicitation procedures and revisions to same.	MJM	0.30	340.50
06/05/26	Review and mark up solicitation procedures and prepare issues list (.6).	AJM	2.10	1995.00
06/05/26	Outline plan research topics (.5); cross-reference plan (.3).	ERW	0.80	1136.00
06/06/26	Review Steffen (PA) CV regarding valuation (.2); initial review of materials provided by committee member regarding valuation issues and goodwill including: American College of	ERW	2.00	2840.00

Date	Description	Tkpr	Hours	Amount
	bankruptcy, Goodwill (.4), Crane decision (.5), Janger article (.3) and Frost certificate (.6).			
06/06/26	Review disclosure statement and consider comments to the same (1.5); assess liquidation analysis and financial projection exhibits (.3).	AJM	1.80	1710.00
06/07/26	Review and comment on DS, DS Order, and accompanying exhibits (4.2); research precedent Delaware disclosure statement orders and various underlying procedures relevant to proposed DS and DS Order (1.8).	AJM	6.00	5700.00
06/07/26	Initial review of plan (.6), disclosure statement (.9) and RSA (.3); outline additional plan research topics (.2); cross-reference J. Adams (KDW) topic list (.1) and plan (.2); email traffic with KDW team regarding SOFA, schedule review, research topics and task list (.3).	ERW	2.60	3692.00
06/08/26	Review solicitation procedures issues list (.2); review and analyze liquidation analysis and plan projections (.6); review and revise research issues list (.3); conference call with J. Adams (KDW) regarding same (.3).	ERW	1.40	1988.00
06/08/26	Research regarding third party releases and divisible contracts (.9); finalize initial draft of issues list and circulate same for internal KDW team review (.3); communications regarding potential objection with C. Choe and M.	AJM	7.00	6650.00

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Date	Description	Tkpr	Hours	Amount
	McLoughlin (both KDW) (.5); draft outline of objection (4.9); call with M. McLoughlin (KDW) regarding solicitation issues (.4).			
06/08/26	Preliminary review of disclosure statement and related motion (.4); review financial projections and liquidation analysis (.2); emails with KDW team on same (.2); correspondence with A. Matott (KDW) regarding next steps and research (.3).	CC	1.10	968.00
06/08/26	Call with E. Wilson (KDW) on plan research issues (.3); correspondence with A. Matott (KDW) regarding DS issues list and solicitation order mark up (.1).	JRA	0.40	492.00
06/08/26	Call with A. Matott (KDW) regarding solicitation procedures (.4); review issues list (.4); comment on solicitation procedures (.9); and proposed order (.5); further emails with A Matott (KDW) regarding releases (.2).	MJM	2.40	2724.00
06/09/26	Call with A. Matott (KDW) to discuss disclosure statement objection (.4); review disclosure statement (2.4), plan (1.9), and liquidation and financial projections analysis (.9); revise issues list (1.1); brief review of draft disclosure statement objection (.2).	MJM	6.90	7831.50
06/09/26	Conduct research for precedent and case law relating to adequacy of disclosure statement and releases (.6); package into summary for	CC	1.10	968.00

Date	Description	Tkpr	Hours	Amount
	purposes of objection (.5).			
06/09/26	Begin drafting disclosure statement objection (3.0); call with M. McLoughlin (KDW) regarding issues list and objection (.4); research and further revise objection (2.5); revise and comment on revised issues list (.2).	AJM	6.10	5795.00
06/09/26	Review solicitation procedures issues list (.2); emails from J. Adams, M. McLoughlin and A. Matott (all KDW) regarding same (.1); emails with IM and KDW teams regarding solicitation procedures, releases (.4).	ERW	0.70	994.00
06/10/26	Review draft objection to disclosure statement and solicitation.	CC	0.50	440.00
06/10/26	Review release provisions in plan (.3) and UST objection to same (.4); substantial revisions to disclosure statement objection (6.9); revise issues list (.3).	MJM	7.90	8966.50
06/10/26	Review updated draft of DS issues list from M. McLoughlin and A. Matott (both KDW) prior to circulation to debtors.	JRA	0.20	246.00
06/10/26	Review revised solicitation procedures issues list (.2); emails from A. Matott and M. McLoughlin (both KDW) regarding same (.2); continue review of materials received from B. Lapowsky (SL) regarding going concern value (.8); read UST objection to disclosure statement (.2); emails from T. Zapata (KDW)	ERW	1.50	2130.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
	regarding same (.1).			
06/10/26	Review and assess implications of US Trustee objection to releases/DS motion	AJM	0.40	380.00
06/11/26	Confer with E. Wilson (KDW) on draft disclosure statement objection (.3); review E. Wilson (KDW) comments to same (.4); review updated draft from M. McLoughlin (KDW) prior to circulation to the UCC (.5).	JRA	1.20	1476.00
06/11/26	Review and comment on disclosure statement objection (1.6); emails with M. McLoughlin and C. Choe (both KDW) regarding same (.2); emails with KDW and Province teams regarding disclosure statement, cash collateral objections and aged receivables (.5); conference call with J. Adams (KDW) regarding disclosure statement objection (.3).	ERW	2.60	3692.00
06/11/26	Draft preliminary statement to disclosure statement objection (2.3) and revise citations (1.3); review E. Wilson (KDW) comments to objection (.3); further revisions to objection (.8).	MJM	4.70	5334.50
06/11/26	Review latest draft of disclosure statement objection (.5); review and revise per additional comments (.8); cite check and confirm sources (.4); correspondence with M. McLoughlin (KDW) regarding revisions (.2); review disclosure statement, plan, motion and other	CC	2.30	2024.00

Date	Description	Tkpr	Hours	Amount
	research in connection with same (.4).			
06/12/26	Call with J. Adams (KDW) to discuss disclosure statement objection (.2); further revise objection (1.1); review Ice Miller comments (.3); finalize objection (.6).	MJM	2.20	2497.00
06/12/26	Review updated draft of disclosure statement objection (.2); call with M. McLoughlin (KDW) on same (.2); prepare additional comments to same (.5); review Ice Miller comments to same (.2).	JRA	1.10	1353.00
06/12/26	Review comments to disclosure statement objection from Ice Miller (.3); incorporate and revise (.5); review and finalize objection for filing (.3).	CC	1.10	968.00
06/12/26	Final review of further revised disclosure statement objection (.6); emails from C. Choe (KDW) regarding same (.1).	ERW	0.70	994.00
06/13/26	Review and analyze T. Zapata (KDW) summary of law regarding sale and valuation issues (.5); cross-reference select decisions (1.6).	ERW	2.10	2982.00
06/15/26	Review relevant disclosure statement provisions (.4); draft disclosure statement inserts regarding committee investigation (1.2); conference with KDW team regarding plan objection outline and research tasks (.4); follow up internally regarding the same (.1); review	AJM	2.20	2090.00

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Date	Description	Tkpr	Hours	Amount
	and revise amended DS insert language (.1).			
06/15/26	Review UCC objection (.2); revise committee inserts to disclosure statement (1.6).	MJM	1.80	2043.00
06/15/26	Conference with KDW team regarding plan objection outline and research tasks (.4); review debtors' proposed plan timeline (.1); review inserts to disclosure statement (.2).	CC	0.70	616.00
06/15/26	Meetings with E. Wilson, A. Matott et al (all KDW) on plan objection research and issues (.4); provide comments to draft DS inserts from A. Matott and M. McLoughlin (both KDW) (.3).	JRA	0.70	861.00
06/15/26	Conference with KDW team regarding plan objection outline and research tasks.	CM	0.40	242.00
06/15/26	Conference call with KDW team regarding plan objection and research topics.	ERW	0.40	568.00
06/15/26	Conference with KDW team regarding plan objection outline and research tasks.	CW	0.40	242.00
06/16/26	Review proposed disclosure statement inserts (.2); emails from M. McLoughlin, A. Matott (both KDW), and M. Nestor (YC) regarding same (.1).	ERW	0.30	426.00
06/16/26	Prepare for (.1) and participate in call (.4) with A. Matott (KDW) regarding plan research issues; review outline of plan research topics (.8).	CC	1.30	1144.00
06/16/26	Emails with M. Nestor (YC) regarding	MJM	0.20	227.00

Date	Description	Tkpr	Hours	Amount
	disclosure statement inserts.			
06/16/26	Call with C. Choe (KDW) regarding plan issues and target research areas for potential objection.	AJM	0.40	380.00
06/17/26	Participate in conference with A. Matott, C. Wong and C. Mones (all KDW) regarding plan research issues (.2); follow-up call with C. Mones (KDW) on research (.2); review outline for plan objection (.2).	CC	0.60	528.00
06/17/26	Consider potential plan objection arguments (.4); prepare for (.2) and attend conference call (.2) with C. Choi, C. Mones, and C. Wong (all KDW) to discuss legal research related to plan issues and potential objection.	AJM	0.80	760.00
06/17/26	Conference with C. Choe, A. Matott, and C. Wong (all KDW) regarding plan and disclosure statement research (.2); conference with C. Choe (KDW) regarding valuation (.2).	CM	0.40	242.00
06/17/26	Call with A. Matott, C. Choe, C. Mones (all KDW) regarding plan objection research and next steps.	CW	0.20	121.00
06/17/26	Review disclosure statement inserts (.3); cross-reference disclosure statement (.2).	ERW	0.50	710.00
06/18/26	Research regarding plan/DS issues (1.8); discuss potential plan issues and research with M. McLoughlin (.2).	AJM	2.00	1900.00
06/18/26	Review research issues list (.2); call with A.	MJM	0.40	454.00

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Date	Description	Tkpr	Hours	Amount
	Matott (KDW) regarding same (.2).			
06/19/26	Review revised disclosure statement (.3) and procedures (.2); email from C. Wong (KDW) regarding same (.1); emails with KDW, KE and YC teams regarding disclosure statement, cash collateral, hearing and retentions (.5).	ERW	1.10	1562.00
06/20/26	Further review debtor mark up of DS order (.2); correspondence with M. McLoughlin (KDW) on same (.1).	JRA	0.30	369.00
06/20/26	Review debtors revisions to disclosure statement order (.3) and disclosure statement (.8); emails with J. Adams (KDW) regarding same (.2); emails with Kirkland team regarding solicitation package and ballots (.2).	MJM	1.50	1702.50
06/21/26	Review disclosure statement revisions (.3); outline further changes to same (.4); preliminary review of debtors revisions to solicitation procedures (.3); and exhibits (.4); emails with J. Adams and A. Matott (both KDW) regarding same (.2).	MJM	1.60	1816.00
06/21/26	Brief review of supplemental solicitation documents (.4); correspondence with M. McLoughlin and A. Matott (both KDW) on initial reactions and necessary responses (.2).	JRA	0.60	738.00
06/21/26	Conduct research on plan confirmation and identify possible committee strategy.	CM	3.80	2299.00
06/21/26	Research plan objection debtor release	CW	0.40	242.00

Date	Description	Tkpr	Hours	Amount
	precedent arguments in preparation for plan objection.			
06/22/26	Call with E. Wilson and M. McLoughlin (both KDW) on open disclosure statement issues (.3); further analyze disclosure statement order revisions and M. McLoughlin (KDW) notes on same (.2); review amended plan revisions (.2).	JRA	0.70	861.00
06/22/26	Calls (2x) with B. Nakhaimousa (KE) regarding the revised disclosure statement documents (.4); update J. Adams (KDW) with respect to same (.2); revise disclosure statement (.6), solicitation procedures (.6), and proposed order (.5); emails with A. Matott (KDW) regarding open points and his review of the exhibits (.3); call with E. Wilson and J. Adams (both KDW) on open issues (.3).	MJM	2.90	3291.50
06/22/26	Begin review of research from C. Mones (KDW) (.4); emails with A. Matott (KDW) on same (.2); review and continue preparation of outline for UCC plan objection (.4).	CC	1.00	880.00
06/22/26	Continue research on plan objection (1.4); provide summary and analysis of findings to C. Choe and A. Matott (both KDW) (.7).	CM	2.10	1270.50
06/22/26	Conference call with M. McLoughlin and J. Adams (both KDW) regarding revised disclosure statement (.3); outline potential settlement terms (.8); review various iterations	ERW	3.60	5112.00

Date	Description	Tkpr	Hours	Amount
	of revised disclosure statement order (.2), plan (.4), disclosure statement (.6) and procedures (.3); review J. Miles (KDW) preliminary tax analysis (.3); cross-reference disclosure statement (.3) and NOL motion (.2); emails with J. Adams, J. Miles and A. Barajas (all KDW) regarding same (.2).			
06/22/26	Continue to research debtor release precedent arguments in preparation for plan objection.	CW	2.50	1512.50
06/22/26	Review debtors' revisions to plan and disclosure statement (.5); consider timeline and solicitation issues (.2); review revised solicitation procedures order and solicitation procedures (.5); consider open issues and draft summary of the same (.5); review and assess revised exhibits to order (.4); communications with M. McLoughlin and J. Adams (both KDW) regarding the same (.3); further review proposed changes to solicitation materials and provide feedback with respect to the same (.2); research regarding potential plan objection issues (.6); review C. Mones (KDW) plan research (1.1); outline arguments related to potential plan objection (.5); research regarding 1129 factors (1.4).	AJM	6.20	5890.00
06/23/26	Research regarding potential plan issues (3.2); coordinate follow up research with respect to	AJM	4.80	4560.00

Date	Description	Tkpr	Hours	Amount
	the same (.2); review further revised disclosure statement materials (.3); research regarding potential claims stemming from LBOs (.7); revise workstreams related to plan objection topics (.2); follow up with C. Mones (KDW) regarding the same (.2).			
06/23/26	Revise debtors' most recent draft of disclosure statement order (.6); solicitation procedures (.5); and disclosure statement (.6); calls with B. Nakhaimousa and D. Wachenfeld (both KE) regarding disclosure statement comments and hearing (.2); further emails with K&E team to resolve final disclosure statement points (.3); brief review of valuation report (.2).	MJM	2.40	2724.00
06/23/26	Review outline of plan issues (.4); review precedent objections and conduct related research for Third Circuit/Delaware law (.9); revise structure of outline and supplement with argument (.7); start drafting background (.4) and argument sections for plan objection (.5); review amended plan and redline for changes (.3); review emails from C. Wong and C. Mones (both KDW) regarding related plan issues and research results (.4).	CC	3.60	3168.00
06/23/26	Review as filed amended plan (.3), order approving disclosure statement (.2) and confirmation timeline (.2); review amended	ERW	1.30	1846.00

Date	Description	Tkpr	Hours	Amount
	disclosure statement (.3) and plan (.3).			
06/23/26	Begin review of revised version of disclosure statement with new inserts.	JRA	0.40	492.00
06/23/26	Review research from Ice Miller for relevant information regarding debtor releases.	CW	1.30	786.50
06/24/26	Research regarding potential plan objection arguments (5.2); discuss research with C. Mones (KDW) in multiple correspondences throughout day (.3); coordinate workstreams and next steps regarding research with C. Choe (KDW) (.2).	AJM	5.70	5415.00
06/24/26	Confer with C. Wong (KDW) on release research (.2); continue review of research (.6); and related transcripts and precedent (.4); continue drafting summary on plan objection issues and research (2.3).	CC	3.50	3080.00
06/24/26	Review solicitation version of confirmation hearing notice (.2); call with E. Wilson (KDW) to discuss potential settlement parameters (.2); draft potential settlement terms (.5).	MJM	0.90	1021.50
06/24/26	Conference call with M. McLoughlin (KDW) regarding settlement terms.	ERW	0.20	284.00
06/24/26	Conduct follow-up research regarding plan confirmation factors.	CM	2.80	1694.00
06/24/26	Review and summarize hearing transcript regarding prior rulings regarding debtor releases (1.5); call with C. Choe (KDW) to	CW	1.70	1028.50

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Date	Description	Tkpr	Hours	Amount
	discuss plan objection and next steps (.2).			
06/25/26	Continue drafting summary regarding debtor releases (1.1); conduct related research (.4); review S. Gladieux (IM) summaries on related Delaware hearing transcripts (.4); correspondence with C. Wong (KDW) on same (.3); analyze amended plan (.2); conference with A. Matott (KDW) regarding plan objection issues (.5); correspondence with KDW team on related issues (.3); review and comment on research on outline of plan objection (.7).	CC	3.90	3432.00
06/25/26	Emails with C. Wong and C. Mones regarding respective research related to plan objection (.2); call with C. Choe to discuss research findings and next steps (.5); further research regarding 1129(a) factors and draft summary of the same (3.2).	AJM	3.90	3705.00
06/25/26	Email with A. Barajas (KDW) regarding case law research in connection with potential plan objection (.1); review attached materials in connection with same (.2).	PAW	0.30	304.50
06/25/26	Review and revise settlement outline.	ERW	0.50	710.00
06/25/26	Revise debtor release research analysis incorporating cases and prior arguments (4.2); follow up research for same (1.2).	CW	5.40	3267.00
06/25/26	Conduct research on good faith and possible	CM	10.10	6110.50

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Date	Description	Tkpr	Hours	Amount
	bases for objection (2.0); plan feasibility and grounds for objection (2.3); insider entities and implications on plan confirmation (1.8); artificial impairment and grounds for objection (2.3); review and compile information on debtor releases (1.7).			
06/26/26	Review and revise analysis on potential plan objections/issues (2.5); communications with C. Mones and C. Choe (both KDW) regarding further research and revisions to the objection outline and summary (.3); conference call with C. Choe, C. Mones, and C. Wong (all KDW) regarding remaining research issues and next steps with respect to plan objection research (.4).	AJM	3.20	3040.00
06/26/26	Review revisions to plan objection outline and research (.4); conduct supplemental research on section 1129(a)(11) (1.6); revisions to research (2.4); review financial projections and liquidation analysis (.6); follow-up revisions regarding feasibility (.6); correspondence with A. Matott, C. Wong and C. Mones (all KDW) regarding same (.4).	CC	6.00	5280.00
06/26/26	Revise and consolidate debtor release research (3.9); confer with A. Matott, C. Choe, and C. Mones (all KDW) regarding progress on same and next steps (.4).	CW	4.30	2601.50

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Date	Description	Tkpr	Hours	Amount
06/26/26	Review comments to memorandum on plan objection research (.4); conference with C. Choe, A. Matott, and C. Wong (all KDW) regarding plan objection memorandum (.4); conduct research on best interests of creditors standard (2.6); conduct additional research regarding good faith (.9); revise memorandum per A. Matott (KDW) comments (2.1).	CM	6.40	3872.00
06/28/26	Conference with M. McLoughlin (KDW) regarding potential settlement term sheet and parameters for same (.8); review precedent terms sheets in connection with same (.1).	JRA	0.90	1107.00
06/28/26	Call with J. Adams (KDW) to discuss settlement parameters (.8); draft construct for GUC distribution and related settlement terms (1.1); emails with Province team regarding same (.1).	MJM	2.00	2270.00
06/29/26	Review and revise plan research analysis (1.5); further research regarding artificial impairment issue (.9); finalize same for circulation to E. Wilson, J. Adams, and M. McLoughlin (all KDW) (.3).	AJM	2.70	2565.00
06/29/26	Review latest outline of plan objections and compilation of research related to plan feasibility, debtor releases and other priority issues.	CC	0.40	352.00
06/29/26	Initial review and analysis of plan research	ERW	0.90	1278.00

Date	Description	Tkpr	Hours	Amount
	analysis (.8); email from A. Matott (KDW) regarding same (.1).			
06/29/26	Conduct supplemental research on insider status and control.	CM	0.90	544.50
06/30/26	Prepare for (.3) and participate in conference (.5) with A. Matott (KDW) regarding plan objection; review research memo and outline of issues in preparation for same (.5).	CC	1.30	1144.00
06/30/26	Prep for (.2) and strategy conference with (.5) C. Choe (KDW) regarding plan objection and next steps; review prepetition debt documents and consider implications on estimated recovery for Term Loan claims (.8).	AJM	1.50	1425.00
06/30/26	Call with M. McLoughlin (KDW) regarding preparation and terms of plan term sheet (.3); revise M. McLoughlin (KDW) draft settlement term sheet (.3); assess plan discovery schedule timeline (.2); confer with R. Morrison (KDW) on same (.2); outline needs for stip and order to address scheduling (.2); revise draft email to YCST on same (.1); begin review of plan research analysis from A. Matott (KDW) (.3).	JRA	1.60	1968.00
06/30/26	Draft settlement term sheet (2.4); discuss terms with J. Adams (KDW) (.3); emails with J. Adams (KDW) regarding his comments (.2).	MJM	2.90	3291.50
06/30/26	Review and comment on settlement term sheet (.4); cross-reference revised settlement outline	ERW	1.00	1420.00

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Date	Description	Tkpr	Hours	Amount
	(.3) and notes from UCC call (.2); emails with M. McLoughlin (KDW) regarding same (.1).			
06/30/26	Assess plan discovery schedule timeline (.2); confer with J. Adams (KDW) on same (.2); outline needs for stip and order to address scheduling and discovery (.6).	RLM	1.00	1050.00
Total Services for this Matter:				199,969.50
Total this Invoice				$199,969.50

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	0.40	985.00	$394.00
AJM	Matott, Andrew J	57.90	950.00	55,005.00
CC	Choe, Connie	28.40	880.00	24,992.00
CM	Mones, Chrissie	26.90	605.00	16,274.50
CW	Wong, Clovis	16.20	605.00	9,801.00
ERW	Wilson, Eric	24.20	1,420.00	34,364.00
JRA	Adams, Jason	8.50	1,230.00	10,455.00
MJM	McLoughlin, Maeghan J	41.70	1,135.00	47,329.50
PAW	Weintraub, Philip A	0.30	1,015.00	304.50
RLM	Morrison Jr., Randall	1.00	1,050.00	1,050.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967945

031569	West Marine Committee
0011	Committee and Creditor Communications

Account Summary And Remittance Form

Legal Services:	$125,285.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$125,285.50**

Terms: Payment Due on or Before September 6, 2026

Please Return This Page With Your Payment

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967945

Client 031569
Matter 0011 Committee and Creditor Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Review and comment on committee update (.2); email to J. Adams (KDW) regarding same (.1); emails with L. Heilman (BS) regarding retention, FA interviews, committee contacts and next steps (.3).	ERW	0.60	$852.00
06/01/26	Prepare UCC update on today's progress (.3); revise same per input from E. Wilson and M. McLoughlin (both KDW) (.2); correspondence with M. Swanson (MC - counsel for Recreational Technologies) regarding initial matters (.1); follow up correspondence with UCC regarding revised FA schedule and dial in information (.1).	JRA	0.70	861.00
06/01/26	Begin drafting bylaws for committee.	CM	1.40	847.00
06/02/26	Schedule upcoming committee calls.	CW	0.30	181.50
06/02/26	Participate in committee call and E. Wilson, M. McLoughlin (both KDW) to hear pitches from proposed financial advisors and conduct interviews (2.1); draft attendance sheet of committee members and committee professionals in advance of committee meeting (.9).	CM	3.00	1815.00
06/02/26	Outline talking points for today's call with	ERW	3.80	5396.00

Date	Description	Tkpr	Hours	Amount
	committee (.8); conference call with J. Adams and M. McLoughlin (both KDW) preparatory to today's call with committee (.3); prepare for call (.3) and call (2.1) with committee regarding FA interviews and selection; emails with M. Wolfson (FL) regarding retentions (.1); emails with D. Fehl (Garmin) regarding check-in call (.2).			
06/02/26	Call with M. Wolfson (Foley - counsel for UCC member Facility Solutions) regarding case status (.3); call (partial) with E. Wilson and M. McLoughlin (both KDW) to prepare for UCC call (.2).	JRA	0.50	615.00
06/02/26	Discuss today's committee call, immediate next steps with E. Wilson and J. Adams (both KDW) (.3); review financial advisors pitchbooks (.8); participate on financial advisor interviews (2.1); revise bylaws (.3); high level review of contact sheet (.2).	MJM	3.70	4199.50
06/02/26	Prepare update to Realty Income regarding store closing list and Hilco consulting agreement (.3); emails with J. Adams and M. McLoughlin (both KDW) regarding same (.2).	CC	0.50	440.00
06/03/26	Revise C. Wong (KDW) emails to individual UCC members (.1); comment on committee distribution lists (.1).	MJM	0.20	227.00
06/03/26	Correspondence with C. Mones (KDW)	CC	0.30	264.00

Date	Description	Tkpr	Hours	Amount
	regarding updates to creditor in response to inquiry on sale process, store closing and other case issues.			
06/03/26	Review docket for items impacting creditors and draft communication providing update regarding same (1.2); revise attendance sheet (.3).	CM	1.50	907.50
06/03/26	Emails with D. Fehl (Garmin) regarding check-in call (.2); review attendance sheet (.1).	ERW	0.30	426.00
06/04/26	Outline issues for today's committee call (.8); confer with J. Adams (KDW) before UCC call regarding next steps (.2); conduct committee call (.7); confer with J. Adams (KDW) following same (.2).	ERW	1.90	2698.00
06/04/26	Attend UCC call regarding case status update and ongoing efforts and strategy with Committee, Province team, Ice Miller, and KDW team (E. Wilson, J. Adams, M. McLoughlin, and C. Mones)	AB	0.70	689.50
06/04/26	Participate in case status update with committee, Province team, and E. Wilson, J. Adams, M. McLoughlin, and A. Barajas (all KDW) (.7); revise committee bylaws (.3); revise confidential agreement (.4).	CM	1.40	847.00
06/04/26	Draft responses to creditors and landlords regarding store closing process, sale and bid procedures and matters on for June 11 hearing	CC	1.20	1056.00

Date	Description	Tkpr	Hours	Amount
	(.5); coordinate with R. LeHane (KDW) on same (.4); emails with landlords regarding rent and related issues (.3).			
06/04/26	Call and emails with I. Gold (Allen Matkins) (.3) and M. Vesper (Ballard Spahr) (.3) counsel to landlords regarding case status and issues with bid procedures, financing and stub rent.	RLL	0.60	768.00
06/04/26	Prepare for committee call (.2); call with E. Wilson (KDW) in preparation for same (.2); participate with E. Wilson and A. Barajas (both KDW) on today's UCC call (.7); follow up call with E. Wilson (KDW) on outcome and next steps from same (.2).	JRA	1.30	1599.00
06/04/26	Draft, send committee update (.2); participate in committee call (.7); emails with committee members regarding bylaws (.2); call with L. Casey (UST) regarding case status and upcoming deadlines (.3).	MJM	1.40	1589.00
06/05/26	Revise committee update (.3); emails with A. Barajas (KDW) regarding documents for distribution (.2).	MJM	0.50	567.50
06/05/26	Review C. Wong (KDW) notes from Garmin creditor call (.1); confer with E. Wilson (KDW) on same (.2); revise UCC update email on recently filed pleadings and bid procedures objection (.1); correspondence with E. Wilson (KDW) and R. Lapowsky (SL) regarding UCC	JRA	0.80	984.00

Date	Description	Tkpr	Hours	Amount
	bid procedures objection and various potential legal theories for consideration (.4).			
06/05/26	Responses to creditor inquiry on bidding procedures and sale process (.3); call with landlord counsel on related issues (.4).	CC	0.70	616.00
06/05/26	Draft committee update email regarding status of various workstreams (.8); revise committee update email to incorporate M. McLoughlin's (KDW) edits (.2).	AB	1.00	985.00
06/05/26	Attend individual call with E. Wilson (KDW) and committee chair (Garmin) (.4); summarize notes regarding same (.2); draft emails to coordinate individual meetings with other committee members (.3).	CW	0.90	544.50
06/05/26	Outline issues for call with Garmin (.2); call with K. Fehl (Garmin) regarding case issues, committee strategy (.4); follow-up call with J. Adams (KDW) regarding same (.2); emails with M. DiGiacomo (RI) (.1) and D. Fehl (Garmin) (.1) regarding bylaws and confi; review and comment on committee update (.1); emails with R. Lapowsky (S&C) regarding sale objection and research issues (.5); emails with S. Kietlinski (PA), C. Wong (KDW) and committee regarding individual calls (.4).	ERW	2.00	2840.00
06/06/26	Emails with C. Wong (KDW) and committee members regarding individual calls.	ERW	0.20	284.00

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Date	Description	Tkpr	Hours	Amount
06/06/26	Conference with T. Zapata (KDW) regarding debtors' schedules and communication to committee members.	CM	0.20	121.00
06/06/26	Review debtor schedules and statement of financial affairs (.2); conference with C. Mones (KDW) regarding analysis of schedules and statement of financial affairs for committee impact (.2).	TPZ	0.40	258.00
06/06/26	Email communication with committee members regarding individual meetings.	CW	0.60	363.00
06/07/26	Finalize schedule review and draft communication to committee regarding same.	CM	0.70	423.50
06/07/26	Further emails with C. Wong (KDW) and committee members regarding individual calls.	ERW	0.20	284.00
06/07/26	Email communications to schedule individual calls with UCC members.	CW	0.30	181.50
06/08/26	Emails and calls with counsel to landlords regarding status of cash collateral and payment of June Post-petition rent - M. DiGiacomo (Realty Income) (.2); S. Fleischer (Brixmor and Urban Edge) (.2); I. Gold (Allen Matkins) (.2).	RLL	0.60	768.00
06/08/26	Revise UCC update email on pleadings and cancelation of this week's UCC call (.1); review form of member update on schedules claims and SOFA report (.2) and email with C. Wong (KDW) on revising same (.1).	JRA	0.40	492.00
06/08/26	Communicate with committee members	CM	0.30	181.50

Date	Description	Tkpr	Hours	Amount
	regarding debtors' schedules and financial affairs.			
06/08/26	Confer with C. Choe (KDW) regarding rejections preparatory to call with Realty (.2); outline issues for call (.2); call with M. DiGiacomo (RI) regarding case goals (.3); emails with L. Heilman (BS) regarding cash collateral issues (.2); email from C. Choe (KDW) regarding Realty claims (.1); conference call with KDW, Province and committee members: MRT (.5), East Penn (.5) and Virtual Supply (.3).	ERW	2.30	3266.00
06/08/26	Draft committee update email regarding various updates (.5); review J. Adams (KDW) updated draft email (.1) and email committee members regarding same (.1); review draft member update emails regarding impact of schedules and statements (.3) and provide comments to C. Wong (KDW) regarding same (.1).	AB	1.10	1083.50
06/08/26	Email communication and scheduling for UCC individual creditor meetings (.3); participate in the following member calls with E. Wilson (KDW) and Provice: Modern Recreational Tech team (.5); East Penn Mfg. team (.5) and Virtual Supply team (.3); revise summary notes regarding same (.6); revise individual UCC	CW	3.40	2057.00

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Date	Description	Tkpr	Hours	Amount
	member updates on SOFAs and schedules (1.2).			
06/08/26	Confer with E. Wilson (KDW) regarding disposition of Realty Income call (.2); emails with creditors regarding stub rent issues (.2); review and revise updates to committee members on schedules and statement of financial affairs (.4); correspond with C. Wong (KDW) regarding same (.2); distribute emails to all UCC members (.4).	CC	1.40	1232.00
06/09/26	Revise UCC update email on resolution of bid procedures, cash collateral status, UST disclosure statement objection and 341 meeting.	JRA	0.20	246.00
06/09/26	Prepare committee update regarding status of action items, pleadings and hearing (.6); emails with C. Wong (KDW) on 341 meeting update to committee (.2); emails to J. Adams and M. McLoughlin (both KDW) on same (.3); revise and circulate to UCC (.4).	CC	1.50	1320.00
06/09/26	Emails with C. Choe (KDW), M. DiGiacomo (Realty), H. Johnson (Lippert), S. Townsend (MRT), S. Lewis (FST), C. Dissinger (EP), E. Peterson (VS) and D. Fehl (Garmin) regarding individual status calls (.6); emails with S. Lewis (FSG) regarding agenda (.1); email from H. Johnson (Lippert) regarding POC (.1);	ERW	1.40	1988.00

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Date	Description	Tkpr	Hours	Amount
	conference call with KDW, Province teams and committee members Lippert (.3) and Facility Solutions (.3) regarding case objectives.			
06/09/26	Participate with E. Wilson (KDW) and S. Kietlinski (Province) in individual conferences with Lippert (.3) and Facility Solutions (.3) to discuss strategy and case status; continue to revise summary notes from individual creditor meetings (.5).	CW	1.10	665.50
06/10/26	Review, comment on and coordinate response to creditor inquiries regarding sale process from R. Gilbert (H&J Weinberg Foundation) (.2) and L. Bunjevac (Curb Properties) (.2).	RLL	0.40	512.00
06/10/26	Compile UCC and professionals bylaws signature pages.	CW	0.20	121.00
06/10/26	Emails to debtors' counsel regarding rent payments (.3); address and respond to various landlord outbounds (.6); review issues related to outstanding rent, sale process, bid procedures, inventory sales and bar date/filing claims as it pertains to inquiries (.5).	CC	1.40	1232.00
06/10/26	Revise committee update.	MJM	0.30	340.50
06/10/26	Review UCC update on disclosure statement and bar date prior to circulation to UCC.	JRA	0.10	123.00
06/10/26	Prepare draft committee update email regarding bar date and disclosure statement (.5); review and edit M. McLoughlin (KDW)	AB	0.70	689.50

Date	Description	Tkpr	Hours	Amount
	updated draft email (.2).			
06/10/26	Review and comment on committee update.	ERW	0.10	142.00
06/11/26	Call with Realty Income regarding stub rent issues (.2); correspondence on same (.2); emails with landlords regarding case and sale process, store closing and bar date (.5); emails with YCST and landlord regarding rent payment issue (.3).	CC	1.20	1056.00
06/11/26	Revise committee update regarding cash collateral and disclosure statement objection (.4); emails with L. Heilman (BS) regarding cash collateral issues (.2).	MJM	0.60	681.00
06/11/26	Draft committee update with details on disclosure statement objection and cash collateral objection.	AB	0.70	689.50
06/11/26	Review and comment on committee update (.1); email to A. Barajas (KDW) regarding same (.1).	ERW	0.20	284.00
06/12/26	Emails with S. Townsend (MRT) regarding recent press (.1); emails with R. Schmidt (HSFK) regarding objections (.2); emails with L. Heilman (BS) and M. McLoughlin (KDW) regarding stub rend and cash collateral issues (.2).	ERW	0.50	710.00
06/12/26	Review correspondence from R. Lapowsky (counsel for UCC member East Penn) regarding comments to both cash collateral and	JRA	1.60	1968.00

Date	Description	Tkpr	Hours	Amount
	disclosure statement objections (.2); research same (.3); call with R. Lapowsky (counsel for UCC Member) regarding same (.5); call with L. Heilman (BS - counsel for UUC member Realty) regarding case status (.6).			
06/12/26	Draft email to committee regarding as-filed objections to disclosure statement and cash collateral.	AB	0.20	197.00
06/13/26	Emails with C. Wong (KDW) regarding FSG claim (.2); review schedules regarding same (.1).	ERW	0.30	426.00
06/15/26	Draft committee update email (.6); review J. Adams (KDW) updated draft (.1); and email UCC regarding same (.1); draft talking points for committee call (1.5).	AB	2.30	2265.50
06/15/26	Review bylaws and confidentiality agreement for completeness (.4); follow up with individual members regarding signatures (.7); finalize confidentiality agreement and provide to KDW team (.7); communicate with committee members and counsel regarding confidentiality agreement (.5).	CM	2.30	1391.50
06/15/26	Review and comment on committee call agenda (.1); emails to A. Barajas (KDW) regarding same (.1); outline topics for tomorrow's committee call (.5); review schedules regarding FSG claim (.2); emails to	ERW	1.80	2556.00

Date	Description	Tkpr	Hours	Amount
	C. Wong (KDW) and S. Lewis (FSG) regarding same (.2); review Province committee presentation materials (.4); emails with J. Adams, M. McLoughlin (both KDW), H. Congleton and M. Singer (both PA) regarding revisions (.3).			
06/15/26	Revise UCC agenda and update email (.2); review Province draft materials for UCC call (.2); provide comments to same (.2); correspondence with M. McLoughlin (KDW) on same (.1).	JRA	0.70	861.00
06/15/26	Revise Province committee presentation (.9); comment on agenda for committee call (.1).	MJM	1.00	1135.00
06/16/26	Emails with counsel to landlords regarding stub rent reserve and sale procedures, I. Gold (Allen Matkins) (.2), L. Heilman (Ballard Spahr (.2); call with M. DiGiacomo (RIC) regarding case status (.2).	RLL	0.60	768.00
06/16/26	Conference with landlord counsel regarding stub rent and lease negotiations (.3); correspondence with Realty Income counsel on rejection order (.2).	CC	0.50	440.00
06/16/26	Revise talking points for today's UCC call (.6); conference with E. Wilson and M. McLoughlin (both KDW) regarding same (.3); revise committee update email (.1); participate on pre-call with E. Wilson and M. McLoughlin	JRA	1.50	1845.00

Date	Description	Tkpr	Hours	Amount
	(both KDW) and Province team prior to UCC call (.2); update call with E. Wilson and M. McLoughlin (both KDW) following UCC call regarding results of same and next steps (.3).			
06/16/26	Revise talking points (.9); prepare for committee call (.5); call with E. Wilson and J. Adams (both KDW) to discuss talking points (.3); call with Province team to prepare for call (.2); participate in committee call (.9); follow up call with E. Wilson and J. Adams (both KDW) (.3).	MJM	3.10	3518.50
06/16/26	Draft email to committee members regarding impact of entered order (.4); attend meeting with UCC members, Province Team, and KDW team to discuss case issues and immediate tasks to be addressed (.9).	CM	1.30	786.50
06/16/26	Draft committee update email (.1); call with S. Gladieux (IM) regarding insert for update email (.1); revise draft committee update email to incorporate Ice Miller's insert (.1); review J. Adams (KDW) edits to email and send follow up email to Ice Miller regarding same (.2); attend call with KDW team (E. Wilson, J. Adams, M. McLoughlin) and Province team (S. Kietlinski, H. Congleton, et al.) to discuss presentation materials and case updates for committee call (.2).	AB	0.70	689.50

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Date	Description	Tkpr	Hours	Amount
06/16/26	Conference call with J. Adams and M. McLoughlin (both KDW) preparatory to today's committee call (.3); review and revise talking points preparatory to today's call (1.2); conference call (.3) and emails (.2) with R. Schmidt (HSF) regarding trade credit, solvency; review revised Province presentation materials (.3); conference call with KDW and Province teams preparatory to today's committee call (.2); review and comment on committee update (.1); conduct today's committee call (.9); follow-up with J. Adams and M. McLoughlin (both KDW) regarding next steps (.3).	ERW	3.80	5396.00
06/17/26	Call and email with counsel to landlords, L. Roglen (Ballard) regarding status of cash collateral / stub rent reserve calculations	RLL	0.40	512.00
06/17/26	Consolidate notes to draft summary of individual creditor calls with UCC members.	CW	1.30	786.50
06/18/26	Brief review of C. Wong (KDW) summary of individual UCC member calls (.3); outline follow up necessary on same (.3); provide comments to UCC update on potential assumption notice (.1).	JRA	0.70	861.00
06/18/26	Revise committee update and individual emails regarding assumption notice.	MJM	0.50	567.50
06/18/26	Coordinate with landlords regarding	CC	0.90	792.00

Date	Description	Tkpr	Hours	Amount
	assumption notice and related issues with cure and rent issues (.5); follow-up emails on same (.2); emails with C. Mones (KDW) on same (.2).			
06/18/26	Email from R. Gilbert (HJW Foundation) Honolulu landlord regarding status of lease discussions.	RLL	0.20	256.00
06/18/26	Email committee update regarding debtors' notice potential assumption of contracts and leases (.1); emails to six impacted UCC members regarding debtors' notice potential assumption of contracts and leases (.3).	AB	0.40	394.00
06/18/26	Provide case update to creditors regarding newly filed documents.	CM	0.40	242.00
06/18/26	Review committee call notes summary (.3); cross-reference call notes (.2); email from C. Wong (KDW) regarding same (.1).	ERW	0.60	852.00
06/18/26	Draft individual emails to committee members regarding the proposed cure amount and objection deadline for the notice of potential assumption.	TPZ	1.00	645.00
06/22/26	Email with attorney for foreign creditor regarding case status (.1); confer with E. Wilson (KDW) regarding his calls with UCC members and preparation for tomorrow's UCC call (.5); revise UCC update email draft from M. McLoughlin (KDW) (.1).	JRA	0.70	861.00

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Date	Description	Tkpr	Hours	Amount
06/22/26	Draft committee update regarding disclosure statement, cash collateral, and recent developments (.9); draft talking points for disclosure statement section of committee call (.6).	MJM	1.50	1702.50
06/22/26	Conference calls with J. Adams (KDW) (.5), S. Kietlinski (PA) (.3) and R. Lapowsky (SL) (2x) (.5) regarding next UCC call, status, settlement; outline open issues for tomorrow's call (.4); emails with R. Lapowsky (SL) regarding same (.1); emails with J. Adams (KDW), D. Fehl (Garmin) regarding committee call, and retentions (.1); update to committee (.1).	ERW	2.00	2840.00
06/23/26	Prepare notes for today's UCC call (.3); call with E. Wilson and M. McLoughlin (both KDW) on preparation for call (.2); call with KDW and Province teams in connection with today's UCC update call (.3); follow up call with E. Wilson (KDW) in preparation for UCC call (.2); participate (partial) on today's UCC call (.5).	JRA	1.50	1845.00
06/23/26	Call with E. Wilson and J. Adams (both KDW) regarding committee call (.2); participate on call with Province and KDW teams to prepare for committee call (.3); participate on committee call (.6); revise committee update	MJM	1.30	1475.50

Date	Description	Tkpr	Hours	Amount
	(.2).			
06/23/26	Call with Province team (S. Kietlinski, H. Congleton et al) and KDW team (J. Adams, E. Wilson, M. McLoughlin) in preparation for call with committee (.3); attend meeting with UCC members, Province Team, and KDW team to discuss financial updates, case issues, and next steps (.6); draft email update to committee members regarding disclosure statement order (.2); incorporate M. McLoughlin's (KDW) edits to draft email (.2).	AB	1.30	1280.50
06/23/26	Conference call with M. McLoughlin and J. Adams (both KDW) preparatory to today's call (.2); conference call with KDW and Province teams preparatory to today's call (.3); review agenda (.1); follow-up call with J. Adams (KDW) regarding same (.2); conduct today's committee call (.6); prepare talking points for call (.7); cross-reference prior pleadings and correspondence regarding same (.7); emails with R. Lapowsky (SL) and M. McLoughlin (KDW) regarding disclosure statement (.1); emails with S. Kietlinski (PA) and M. Swenson (MC) regarding call with Province (.2); review C. Wong (KDW) call, summary and action items (.2).	ERW	3.30	4686.00
06/23/26	Review and analyze solicitation procedures	CM	1.10	665.50

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Date	Description	Tkpr	Hours	Amount
	motion for UCC update.			
06/23/26	Attend committee call (.6); draft notes regarding same (1.0).	CW	1.60	968.00
06/24/26	Prepare for and participate in call with landlord regarding case status and timeline (.3); emails to landlord regarding assumption notice (.3).	CC	0.60	528.00
06/24/26	Draft committee update regarding recent case developments.	MJM	0.30	340.50
06/24/26	Emails with M. Swanson (FC) regarding status call (.2); emails with D. Fehl (Garman) regarding retention (.1).	ERW	0.30	426.00
06/25/26	Email with creditor regarding claims filing process.	CC	0.10	88.00
06/25/26	Revise committee update with additional updates.	MJM	0.40	454.00
06/25/26	Emails with S. Lewis (FSG) regarding claim (.2); emails with G. Mandelbaum (Pegasus) regarding lease (.2); review committee update (.1); confer (.2) and emails (.2) with S. Kietlinski (PA) regarding MRT questions; emails with M. DiGiacomo (RI) regarding in person meeting (.1).	ERW	1.00	1420.00
06/26/26	Review lien investigation draft presentation for UCC (.3) and outline (.4); emails with M. McLoughlin (KDW) regarding same (.1).	AB	0.80	788.00
06/26/26	Review sale update to committee.	ERW	0.10	142.00
06/27/26	Review notice of cancellation of auction for	AB	0.20	197.00

Date	Description	Tkpr	Hours	Amount
	committee update (.1); draft and send committee update regarding cancellation of auction (.1).			
06/29/26	Draft talking points for 6/30 committee call (1.9); draft committee agenda and email (.2); review Province presentation (.5); emails with H. Congleton (Province) regarding same (.2).	MJM	2.80	3178.00
06/29/26	Draft and send emails to each committee member regarding potential meeting with West Marine management (.7): emails with M. McLoughlin and J. Adams (both KDW) regarding committee member responses (.2); emails with committee member FSG regarding status of cure resolution (.2).	AB	1.10	1083.50
06/29/26	Review outline for tomorrow's weekly call (.4); emails with M. McLoughlin (KDW) regarding same (.2); review and analyze Province presentation materials (.5) and lien presentation materials (.4).	ERW	1.50	2130.00
06/30/26	Provide comments to draft of Province materials for today's UCC call (.2); confer with M. McLoughlin (KDW) on revisions to various presentations for today's UCC call (.3); pre-call with E. Wilson, M. McLoughlin and A. Barajas (all KDW) and Province team to prepare for UCC call (.4); follow up call with E. Wilson and M. McLoughlin (both KDW) on same (.3);	JRA	1.90	2337.00

Date	Description	Tkpr	Hours	Amount
	participate (partial) in today's UCC call (.4); follow up call with E. Wilson and M. McLoughlin (both KDW) regarding outcome of same and next steps (.3).			
06/30/26	Meet with J. Adams (KDW) to discuss lien presentation and Province presentation (.3); revise lien presentation (.5) and Province presentation (.6); call with E. Wilson, J. Adams, A. Barajas (all KDW) and Province team regarding revisions to UCC presentation and preparation for weekly committee call (.4); follow up call with E. Wilson and J. Adams (both KDW) (.3); prepare for (.5) and participate in (.8) committee call; follow up call with E. Wilson and J. Adams (both KDW) to discuss next steps (.3); call with J. Kaplan (CRG) regarding case status (.1).	MJM	3.80	4313.00
06/30/26	Review KDW comments to Province's UCC presentation (.2); call with E. Wilson, J. Adams, M. McLoughlin (all KDW) and Province team regarding revisions to UCC presentation and preparation for weekly committee call (.4); attend meeting with UCC members, Province team, and KDW team to discuss financial updates, case issues, and next steps (.8).	AB	1.40	1379.00
06/30/26	Conference call with KDW and Province teams	ERW	3.80	5396.00

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Date	Description	Tkpr	Hours	Amount
	preparatory to today's committee call (.4); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding same (.3); review various iterations of revised Province materials (.7) and revised lien presentation materials (.3); review and revise outline for call (1.0); conduct today's committee call (.8); follow-up J. Adams (KDW) regarding and next steps (.3).			
Total Services for this Matter:				125,285.50
Total this Invoice				$125,285.50

Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	12.60	985.00	$12,411.00
CC	Choe, Connie	10.30	880.00	9,064.00
CM	Mones, Chrissie	13.60	605.00	8,228.00
CW	Wong, Clovis	9.70	605.00	5,868.50
ERW	Wilson, Eric	32.00	1,420.00	45,440.00
JRA	Adams, Jason	12.60	1,230.00	15,498.00
MJM	McLoughlin, Maeghan J	21.40	1,135.00	24,289.00
RLL	LeHane, Robert L	2.80	1,280.00	3,584.00
TPZ	Zapata, Tammy	1.40	645.00	903.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967946

031569	West Marine Committee
0012	Business Operations

Account Summary And Remittance Form

Legal Services:	$3,465.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$3,465.00**

Terms: Payment Due on or Before September 6, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967946

Client 031569
Matter 0012 Business Operations

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Coordinate on mark-ups of proposed second day orders (.2); review and comment on cash management (.1).	CC	0.30	$264.00
06/02/26	Review cash management motion (.3); review and comment on cash management proposed order (.4); review of various orders for debtors' operations including taxes, utilities, insurance, critical vendors and NOL (.6); emails with T. Zapata (KDW) on same (.2).	CC	1.50	1320.00
06/03/26	Review debtor responses to UCC comments on general second day orders (.2); follow up correspondence with M. McLoughlin, A. Barajas, C. Choe and T. Zapata (all KDW) on same, internal analysis and need for follow up with Province on same (.2); analyze responses and appropriate revisions (.3).	JRA	0.70	861.00
06/05/26	Correspondence with S. Borovinskaya (YCST) on revisions to critical vendor order and sign off.	JRA	0.10	123.00
06/05/26	Review of revised versions of taxes, insurance and utilities order (.4); emails with A. Barajas (KDW) on same (.2).	CC	0.60	528.00
06/07/26	Review revisions to utilities order and	JRA	0.20	246.00

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Date	Description	Tkpr	Hours	Amount
	correspondence from R. Sharp (YCST) regarding reasoning for adjustment (.1); email with team on same (.1).			
06/08/26	Follow up correspondence with T. Zapata (KDW) regarding Province sign off on final changes to utilities order.	JRA	0.10	123.00
Total Services for this Matter:				3,465.00
Total this Invoice				$3,465.00

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Tkpr	Timekeeper	Hours	Rate	Amount
CC	Choe, Connie	2.40	880.00	$2,112.00
JRA	Adams, Jason	1.10	1,230.00	1,353.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967947

031569	West Marine Committee
0013	Court Hearings

Account Summary And Remittance Form

Legal Services:	$12,671.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$12,671.00**

Terms: Payment Due on or Before September 6, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967947

Client 031569
Matter 0013 Court Hearings

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/10/26	Review agenda for Thursday's hearing (.1); emails with L. Eastburn (IM) regarding same (.1).	ERW	0.20	$284.00
06/11/26	Review agenda amending hearing.	ERW	0.10	142.00
06/15/26	Email with J. Adams (KDW) regarding draft witness and exhibit list for cash collateral and disclosure statement hearing (.1); email Ice Miller regarding same (.1).	AB	0.20	197.00
06/16/26	Correspondence with C. Wong (KDW) regarding coordination with Ice Miller on hearing registration for June 18 hearing and next steps.	CC	0.30	264.00
06/16/26	Revise draft of witness and exhibit list from Ice Miller (.2); review notice of adjournment for Thursday's hearing (.1).	JRA	0.30	369.00
06/16/26	Review hearing agenda.	MJM	0.20	227.00
06/16/26	Review agenda regarding adjournment (.1); email from J. Adams (KDW) regarding same (.1).	ERW	0.20	284.00
06/16/26	Ensure hearing registration and draft email communication regarding same.	CW	0.20	121.00
06/18/26	Review cash collateral objection (.9) and Agam declaration in support of cash collateral motion	AB	2.20	2167.00

Date	Description	Tkpr	Hours	Amount
	(.2) for cash collateral oral argument outline; review and make edits to draft cash collateral oral argument outline (1.1).			
06/19/26	Continue drafting and editing cash collateral oral argument outline (.9); email J. Adams (KDW) regarding same (.1).	AB	1.00	985.00
06/22/26	Call with M. McLoughlin (KDW) regarding preparation for this week's hearing.	JRA	0.20	246.00
06/22/26	Call with J. Adams (KDW) to discuss June 24 hearing (.2); review agenda (.1).	MJM	0.30	340.50
06/22/26	Review and edit draft witness and exhibit list for June 24 disclosure statement hearing (.6); email J. Adams (KDW) regarding same (.1); edit draft W&E list to incorporate J. Adams (KDW) edits (.1); email Ice Miller updated draft witness and exhibit list (.1).	AB	0.90	886.50
06/23/26	Review amended agenda (.1); email from C. Wong (KDW) regarding same (.1).	ERW	0.20	284.00
06/23/26	Begin revising draft talking points for Thursday's hearing on the disclosure statement and open general case issues.	JRA	1.70	2091.00
06/24/26	Review revised agenda.	ERW	0.10	142.00
06/29/26	Review July 1 hearing agenda and related matters moving forward.	CC	0.20	176.00
06/29/26	Review agenda for Wednesday's hearing.	ERW	0.10	142.00
06/30/26	Begin preparing talking points for tomorrow's hearing on the UCC's 2004 motion.	JRA	2.20	2706.00

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Date	Description	Tkpr	Hours	Amount
06/30/26	Email S. Gladieux (Ice Miller) regarding logistics for court hearing (.1); email C. Mones (KDW) regarding same (.1).	AB	0.20	197.00
06/30/26	Review draft talking points for upcoming hearing on Rule 2004 motion and provide comments to same.	RLM	0.40	420.00
Total Services for this Matter:				12,671.00
Total this Invoice				$12,671.00

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	4.50	985.00	$4,432.50
CC	Choe, Connie	0.50	880.00	440.00
CW	Wong, Clovis	0.20	605.00	121.00
ERW	Wilson, Eric	0.90	1,420.00	1,278.00
JRA	Adams, Jason	4.40	1,230.00	5,412.00
MJM	McLoughlin, Maeghan J	0.50	1,135.00	567.50
RLM	Morrison Jr., Randall	0.40	1,050.00	420.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967948

031569	West Marine Committee
0015	Tax

Account Summary And Remittance Form

Legal Services:	$40,567.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$40,567.50**

Terms: Payment Due on or Before September 6, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967948

Client 031569
Matter 0015 Tax

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Preliminary research regarding impact of Section 163(j) carryforward and question whether cancellation of indebtedness would trigger a reduction in the Section 163(j) carryforward under section 108 in light of the fact that the Section 163(j) carryforward is not one of the enumerated tax attributes under section 108(b).	JJM	4.30	$4708.50
06/02/26	Emails with J. Miles (KDW) regarding NOL motion and plan review.	ERW	0.20	284.00
06/02/26	Correspondence with J. Adams (KDW) regarding bankruptcy and tax considerations (.3); review Kirkland motion regarding NOL and research regarding issues arising in connection with motion (1.5).	JJM	1.80	1971.00
06/03/26	Review disclosure statement and plan for tax implications.	JJM	1.50	1642.50
06/04/26	Emails with J. Miles and A. Barajas (both KDW) regarding financials and returns.	ERW	0.20	284.00
06/05/26	Review company financials (1.0); research regarding impact of prior restructuring on NOLS (.8).	JJM	1.80	1971.00
06/09/26	Further analyze tax discussion in disclosure	JJM	1.50	1642.50

Date	Description	Tkpr	Hours	Amount
	statement.			
06/10/26	Further analyze financials (.3) and tax discussion in disclosure statement (1.5).	JJM	1.80	1971.00
06/19/26	Continue reviewing financials (1.0); research regarding cancellation of debt rules and impact of 2023 recapitalization (1.5).	JJM	2.50	2737.50
06/22/26	Review J. Miles (KDW) analysis on various tax assets (.2); follow up correspondence on same (.1).	JRA	0.30	369.00
06/22/26	Review debtors' NOL motion for information regarding tax attributes (.1); email J. Miles (KDW) regarding same for analysis of tax attributes for plan confirmation (.1).	AB	0.20	197.00
06/22/26	Detailed review of tax returns and financial statements (1.5); research regarding debtors' tax attributes and Section 382 (1.8); draft email regarding debtors' tax attributes (.8).	JJM	4.10	4489.50
06/23/26	Follow up correspondence with J. Miles (KDW) regarding valuation of the debtors' tax attributes.	JRA	0.10	123.00
06/23/26	Further research regarding tax attributes and Section 382 analysis (3.0); draft emails regarding tax attributes and high-level tax analysis (2.5).	JJM	5.50	6022.50
06/24/26	Review tax return, financials and schedules of book-tax disparity items and projections for 2026 (2.3); research regarding Section 382 and	JJM	4.30	4708.50

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Date	Description	Tkpr	Hours	Amount
	tax attribute reduction and Section 163(j) carryforwards (2.0).			
06/29/26	Follow up analysis in Section 163(j) carryforward and whether cancellation of indebtedness would trigger a reduction in the Section 163(j) carryforward under Section 108 in light of the fact that the Section 163(j) carryforward.	JJM	2.80	3066.00
06/30/26	Detailed review of 2023 and 2024 federal tax returns and projections regarding 2026 (2.5); research confirming that cancellation of debt does not trigger reduction of Section 163(j) carryforwards (1.5).	JJM	4.00	4380.00
Total Services for this Matter:				40,567.50
Total this Invoice				$40,567.50

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	0.20	985.00	$197.00
ERW	Wilson, Eric	0.40	1,420.00	568.00
JJM	Miles, Jack J	35.90	1,095.00	39,310.50
JRA	Adams, Jason	0.40	1,230.00	492.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967949

031569	West Marine Committee
0016	Debtor Communications

Account Summary And Remittance Form

Legal Services:	$33,312.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$33,312.50**

Terms: Payment Due on or Before September 6, 2026

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FEDERAL ID NO. 13-5335107

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967949

Client 031569
Matter 0016 Debtor Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Email debtors' counsel (Kirkland and YCST) regarding initial call with debtors and proposed UCC counsel to discuss case background and hearing dates (.2); review debtors' RSA milestones, sale timeline and confirmation timeline in advance of call with debtors' counsel (.6); email Kirkland regarding UCC's objection deadline extension (.1); initial call with KDW Team (E. Wilson, J. Adams, M. McLoughlin) and debtors' counsel (Kirkland and YCST) regarding case background and objection deadlines and next steps (.4).	AB	1.30	$1280.50
06/01/26	Conference call with J. Adams (KDW) regarding disposition of call with M. Nestor (YC) (.3); initial conference call with Y&C, K&E and KDW teams regarding imminent deadlines and extensions (.4); emails with A. Barajas (KDW) and B. Nakhaimousa (KE) regarding introduction call and extensions (.2); emails with K&E, Y&C and KDW teams regarding conflicts, contacts and first day orders (.5).	ERW	1.40	1988.00
06/01/26	Initial call with KDW team (E. Wilson, J.	MJM	0.40	454.00

Date	Description	Tkpr	Hours	Amount
	Adams, A. Barajas) with debtors counsel (Kirkland and YCST) regarding case background and objection deadlines and next steps.			
06/01/26	Call with M. Nestor (YCST) regarding case intro and pressing matters (.3); follow up with E. Wilson (KDW) regarding substance of same (.3); review outline for call with debtors' professionals (.2); participate in call with Kirkland, YCST and E. Wilson, M. McLoughlin and A. Barajas (all KDW) (.4); follow up correspondence with B. Nakhaimousa (KE) regarding extension of objection deadlines (.1).	JRA	1.30	1599.00
06/02/26	Call with M. Nestor (YCST) on status of confi, access to info and second day order (.2); update E. Wilson and M. McLoughlin (both KDW) on same (.1).	JRA	0.30	369.00
06/02/26	Emails with KE team regarding proposed first/second day orders.	TPZ	0.40	258.00
06/03/26	Emails with YCST regarding bidding procedures documents (.2); emails with YCST team regarding revisions to NOL proposed order (.3); draft email responses to YCST correspondence regarding revisions to second day orders (.9); emails with A. Barajas (KDW) regarding same (.1).	TPZ	1.50	967.50

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Date	Description	Tkpr	Hours	Amount
06/03/26	Email traffic with KDW and YC teams regarding extensions (.2); email traffic with KE, YC and KDW teams regarding first day revisions, extensions and lien review (.5).	ERW	0.70	994.00
06/04/26	Emails with A. Barajas (KDW), S. Borovinskaya and M. Nestor (both YC) regarding extensions and first day orders.	ERW	0.20	284.00
06/04/26	Call with M. Nestor (YCST) on general status of hearing and deadlines (.1); follow up correspondence on same (.2).	JRA	0.30	369.00
06/05/26	Call with M. Nestor (YCST) on timeline and local counsel issues (.1); update E. Wilson and M. McLoughlin (both KDW) on same (.1).	JRA	0.20	246.00
06/05/26	Emails with KDW and YC teams regarding critical vendor, first days and extensions.	ERW	0.50	710.00
06/08/26	Emails with KDW and YC teams regarding special committee, open task issues and extensions.	ERW	0.20	284.00
06/09/26	Call with KDW team (J. Adams, E. Wilson, M. McLoughlin, et al.), debtors' counsel (Kirkland and YCST), ABL lenders' counsel (Riemer), and term loan lenders counsel (Milbank) regarding cash collateral order issues and bidding procedures issues.	AB	1.20	1182.00
06/09/26	Conference with K&E and broader debtor team, alongside KDW team (J. Adams. M. McLoughlin, A. Barajas, and C. Choe), to	TPZ	1.20	774.00

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Date	Description	Tkpr	Hours	Amount
	discuss open cash collateral and bid procedure issues.			
06/09/26	Conference call (partial) with Otterburg, K&E, Riemer, KDW and YC teams regarding first day orders and timeline (1.2); follow-up call with J. Adams (KDW) regarding next steps (.3); review H. Congleton (PA) summary of call with FTI (.1).	ERW	1.60	2272.00
06/09/26	Prepare for (.2) and participate in call (1.2) with debtors' and lenders' counsel alongside KDW team regarding open issues to bid procedures and cash collateral.	CC	1.40	1232.00
06/09/26	Call with Kirkland and lender teams to discuss bid procedures and cash collateral (1.2); follow up call with J. Adams (KDW) (.2).	MJM	1.40	1589.00
06/09/26	Participate with M. McLoughlin, A. Barajas and C. Choe (all KDW), Kirkland, YCST and lenders representatives regarding bid procedures and cash collateral issues (1.2); follow up calls with E. Wilson (.3) and M. McLoughlin (.2) (both KDW) regarding outcome of same and next steps.	JRA	1.70	2091.00
06/10/26	Call with M. Nestor (YCST) on cash collateral and critical vendor issues.	JRA	0.10	123.00
06/10/26	Email from D. Wachenfeld (KE) regarding cash collateral objection (.1); emails with KDW, KE and YC teams regarding first day	ERW	0.50	710.00

Date	Description	Tkpr	Hours	Amount
	settlements, bid procedures and extensions (.4).			
06/11/26	Emails with KDW and K&E teams regarding today's hearing, continued sale hearing date, payments and disclosure statement issues.	ERW	0.50	710.00
06/12/26	Emails and correspondence with M. Nestor (YCST) and Kirkland team regarding cash collateral issues, the updated draft of the cash collateral order and next steps.	JRA	0.20	246.00
06/14/26	Emails with B. Nakhaimousa (KE) regarding agenda items for debtor-committee call for Monday.	JRA	0.20	246.00
06/15/26	Prep for (.1) and call (.4) with J. Adams, M. McLoughlin, R. Gage, A. Barajas (all KDW), M. Nestor (YCST), B. Nakhaimousa and M. Fagen (both KE) regarding open disclosure statement and cash collateral issues.	AJM	0.50	475.00
06/15/26	Call with J. Adams, R. Gage, A. Barajas, A. Matott (all KDW), B. Nakhaimousa and M. Fagen (both KE), and M. Nestor (YCST), regarding open disclosure statement and cash collateral issues (.4); calls (2x) with J. Adams (KDW) prior to and following debtor call (.5).	MJM	0.90	1021.50
06/15/26	Call with M. McLoughlin, R. Gage, A. Matott, A. Barajas (all KDW), B. Nakhaimousa and M. Fagen (both KE), and M. Nestor (YCST), regarding open disclosure statement and cash collateral issues and logistics for upcoming	JRA	0.90	1107.00

Date	Description	Tkpr	Hours	Amount
	hearing (.4); calls (2x) with M. McLoughlin (KDW) prior to and following debtor call regarding preparation and next steps (.5).			
06/15/26	Call with J. Adams, M. McLoughlin, R. Gage, A. Matott (all KDW), B. Nakhaimousa and M. Fagen (both Kirkland), and M. Nestor (YCST), regarding open disclosure statement.	AB	0.40	394.00
06/15/26	Call with J. Adams, M. McLoughlin, A. Matott, A. Barajas (all KDW), B. Nakhaimousa (Kirkland), M. Fagen (Kirkland), and M. Nestor (YCST), regarding open disclosure statement and cash collateral issues.	RG	0.40	448.00
06/15/26	Emails with KDW and K&E teams regarding cash collateral, status and Thursday's hearing.	ERW	0.40	568.00
06/16/26	Emails with KDW and K&E teams regarding open issues, settlement (.3); confer with J. Adams (KDW) regarding call with M. Nestor (YC) regarding cash collateral settlement and adjournment (.2); emails with A. Matott (KDW) and B. Nakhaimousa (KE) regarding disclosure statement (.2).	ERW	0.70	994.00
06/16/26	Call with M. Nestor (YCST) regarding general status, open items and potential lender request to adjourn this week's hearing (.1); update E. Wilson and M. McLoughlin (both KDW) on same (.1); call with E. Wilson (KDW) regarding same and my call with M. Nestor	JRA	0.40	492.00

Date	Description	Tkpr	Hours	Amount
	(YCST) on open cash collateral issues, preference claims and in-person management meeting (.2).			
06/17/26	Email communication with Young Conaway regarding revisions to proposed interim compensation order.	CW	0.20	121.00
06/18/26	Email from S. Borovinskaya (YCST) regarding critical vendor agreements and requests for preference waivers (.1); review summary of proposed CV payments and follow up on same, conditions (.3); correspondence with M. McLoughlin (KDW) on same (.2).	JRA	0.60	738.00
06/18/26	Emails with K. Facibene B. Nakhaimousa (both KE), S. Boronvinskaya (YC) and J. Adams (KDW) regarding critical vendor, budget variance and hearing adjournment.	ERW	0.40	568.00
06/19/26	Respond to B. Nakhaimousa (KE) email on requested adjournment of cash collateral and status of debtors response to UCC proposals on cash collateral and solicitation.	JRA	0.10	123.00
06/22/26	Correspondence with M. Nestor (YCST) and B. Nakhaimousa (KE) regarding request to have Wednesday's hearing be fully virtual and reasoning for weekend timing of demand and document turns from the debtors.	JRA	0.20	246.00
06/22/26	Emails with A. Barrett, T. Schneider (both KE) and M. McLoughlin (KDW) regarding	ERW	0.20	284.00

Date	Description	Tkpr	Hours	Amount
	disclosure statement plan revisions, hearing logistics, sale, case contacts and committee call.			
06/23/26	Emails with D. Wachenfeld, T. Eck (both KE), S. Borovinskaya (YC) and M. McLoughlin (KDW) regarding the disclosure statement, hearing and revised plan documents.	ERW	0.20	284.00
06/28/26	Correspondence with M. Nestor (YCST) regarding ongoing discovery issues.	JRA	0.10	123.00
06/29/26	Call with J. Adams, R. Gage (both KDW), M. Nestor, M. Neiburg, L. McCrery (all YCST), and B. Nakhaimousa (Kirkland) regarding outstanding diligence requests.	AJM	0.50	475.00
06/29/26	Prepare for (.1) and call (.5) with A. Matott and R. Gage (both KDW) and YCST and K&E teams on outstanding discovery issues; follow up call with M. Nestor (YCST) (.1).	JRA	0.70	861.00
06/29/26	Emails with J. Adams (KDW), M. Nestor (YC) and M. Lopez (Bk. Del.) regarding 2004 and schedule.	ERW	0.10	142.00
06/29/26	Confer with KDW team and YCST team on discovery status.	RG	0.50	560.00
06/30/26	Participate in meet and confer with R. Morrison (KDW) and YCST team on tomorrow's hearing (.4); follow up call with R. Morrison and R. Gage (both KDW) on same, discovery schedule (.4).	JRA	0.60	738.00

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West Marine Committee
Client 031569
Matter 0016
August 7, 2026

Date	Description	Tkpr	Hours	Amount
06/30/26	Emails with KDW, YC and KE teams regarding in person meeting.	ERW	0.20	284.00
06/30/26	Participate in meet and confer with J. Adams (KDW) and YCST team on tomorrow's hearing (.4); follow up call with J. Adams and R. Gage (both KDW) on same, discovery schedule (.4).	RLM	0.80	840.00
06/30/26	Call with J. Adams and R. Morrison (both KDW) regarding discovery schedule.	RG	0.40	448.00
Total Services for this Matter:				33,312.50
Total this Invoice				$33,312.50

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	2.90	985.00	$2,856.50
AJM	Matott, Andrew J	1.00	950.00	950.00
CC	Choe, Connie	1.40	880.00	1,232.00
CW	Wong, Clovis	0.20	605.00	121.00
ERW	Wilson, Eric	7.80	1,420.00	11,076.00
JRA	Adams, Jason	7.90	1,230.00	9,717.00
MJM	McLoughlin, Maeghan J	2.70	1,135.00	3,064.50
RG	Gage, Rich	1.30	1,120.00	1,456.00
RLM	Morrison Jr., Randall	0.80	1,050.00	840.00
TPZ	Zapata, Tammy	3.10	645.00	1,999.50

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West Marine Committee
Attn: Eric Wilson
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3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967950

031569	West Marine Committee
0017	Investigation

Account Summary And Remittance Form

Legal Services:	$258,145.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$258,145.50**

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West Marine Committee
Attn: Eric Wilson
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3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967950

Client 031569
Matter 0017 Investigation

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Review precedent discovery requests (.3); emails to R. Gage and C. Wong (both KDW) regarding same (.2).	ERW	0.50	$710.00
06/01/26	Review case background for topics of investigation.	RG	1.40	1568.00
06/02/26	Correspondence with D. Laton (Province) on data room access (.1); follow up on same (.1).	JRA	0.20	246.00
06/02/26	Begin drafting demand letter to debtors.	RG	2.90	3248.00
06/03/26	Finish drafting demand letter to debtors (1.2); emails to J. Adams (KDW) regarding same (.1).	RG	1.30	1456.00
06/03/26	Review relevant first day pleadings, first day declaration, and case intel for background with respect to initial information request (.8); start to review and comment on initial information request draft (.2).	AJM	1.00	950.00
06/03/26	Review draft investigation demand letter to debtors.	ERW	0.30	426.00
06/04/26	Review draft UCC demand letter to debtors (.1); meeting with J. Adams, M. McLoughlin, R. Gage, and A. Matott (all KDW) regarding demand letter edits (.5).	AB	0.60	591.00
06/04/26	Assess first day declaration and related case	AJM	2.20	2090.00

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Date	Description	Tkpr	Hours	Amount
	intel to shape preliminary discovery requests (.8); review and comment on draft of preliminary discovery requests (.9); strategy conference with KDW team regarding further revisions to draft of preliminary discovery requests (.5).			
06/04/26	Review draft informal discovery requests to debtors from R. Gage (KDW) (.4); prepare comments to same (.5); meeting with M. McLoughlin, R. Gage, A. Matott and C. Choe (all KDW) regarding further revisions (.5); review further revised draft before finalization (.2).	JRA	1.60	1968.00
06/04/26	Conference with J. Adams, M. McLoughlin, A. Barajas, and A. Matott (all KDW) regarding demand letter to debtor (.5); revise demand letter to debtors (2.3).	RG	2.80	3136.00
06/04/26	Final review of demand letter.	ERW	0.30	426.00
06/04/26	Review discovery requests (.5); meet with KDW team to discuss revisions to same and timing for production (.5).	MJM	1.00	1135.00
06/05/26	Outline investigation research topics.	ERW	0.80	1136.00
06/05/26	Assess first day declaration and related case filings (1.3); review draft preliminary discovery requests (.3).	RLM	1.60	1680.00
06/08/26	Telephone conference with R. Morrison (KDW) regarding requests for information	RG	0.30	336.00

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Date	Description	Tkpr	Hours	Amount
	concerning the special committee investigation (.1); email to counsel for debtors regarding same (.2).			
06/08/26	Confer with R. Gage regarding status of investigation (.1); review email to Special Committee's counsel regarding same (.2).	RLM	0.30	315.00
06/09/26	Update from R. Gage (KDW) on initial production from special committee (.1); brief review of production to assess scope (.2); call with E. Wilson (KDW) on broader investigation research and team (.3).	JRA	0.60	738.00
06/09/26	Email from L. McCreary (YC) regarding information request (.1); conference call with J. Adams (KDW) regarding research topics (.3); emails to C. Wong (KDW) regarding same (.2).	ERW	0.60	852.00
06/09/26	Review documents produced by debtors for scope.	RG	1.20	1344.00
06/10/26	Emails with J. Adams and R. Gage (both KDW) regarding production and review (.2); conference call with KDW team regarding document review and research topics (.4); follow-up call with J. Adams (KDW) regarding same and prepetition transactions (.3); conference call with KDW research team regarding legal research and memo (.3)	ERW	1.20	1704.00
06/10/26	Conference with KDW team regarding investigation strategy and next steps (.4);	RG	2.50	2800.00

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Date	Description	Tkpr	Hours	Amount
	follow up conference with P. Hartman (KDW) regarding investigation (.7); telephone conference with KDW review team regarding claims investigation (.8); further review documents produced by debtors (.4); emails to Province team regarding debtor documents (.2).			
06/10/26	Conference with KDW team regarding investigation strategy (.4); follow up conference with KDW team regarding document review, division of labor, and next steps (.8); circulate investigation onboarding documents/materials (.1).	CW	1.30	786.50
06/10/26	Conference with KDW team regarding investigation strategy and next steps (.4); review of welcome packet and documents for investigative purposes in preparation for follow-up meeting with KDW team (1.1); conference with KDW team regarding document review and investigation, division of labor, and next steps (.8).	JN	2.30	1702.00
06/10/26	Review updated production and research list in preparation for team call (.2); participate in team call with E. Wilson et al (all KDW) on investigation kick off (.4); continue analysis of historic financial statements from 2019 forward (2.6); confer with E. Wilson (KDW) on same	JRA	3.80	4674.00

Date	Description	Tkpr	Hours	Amount
	(.3); participate (partial) in meeting With E. Wilson, R. Gage, R. Morrison et al (all KDW) regarding document review for incoming productions (.3).			
06/10/26	Review case summary regarding Chapter 11 proceeding (.4); review West Marine CEO first day declaration (.2); review KDW pitch presentation to West Marine committee (.3); conference with KDW review team regarding investigation document review, division of labor, and next steps (.8).	PFA	1.70	1419.50
06/10/26	Review documents and assess upcoming process of investigation with R. Gage (KDW) (.7); assess preliminary document materials as part of investigation of potential causes of action (3.8); meeting with E. Wilson et al. (all KDW) regarding investigation (.4); meeting with E. Wilson and W. Lee (both KDW) regarding legal research portion of investigation (.3); prepare chart of legal research regarding litigation investigation (.7); participate in call (partial) with E. Wilson et. al (all KDW) regarding investigation (.4).	PH	6.30	2425.50
06/10/26	Conference with KDW team regarding investigation document review, division of labor, and next steps (.8); reviewing case materials including summary and	ND	1.30	1085.50

Date	Description	Tkpr	Hours	Amount
	memorandums (.5)			
06/10/26	Conference with KDW team regarding investigation strategy and next steps (.4); conference with E. Wilson and P. Hartman (both KDW) regarding research issues (.3); analyze background material to further asses potential research issues (1.6).	WWL	2.30	1794.00
06/10/26	Review updated production and research list in preparation for team call (.2); participate in team call with KDW team regarding investigation (.4); review debtors' incoming productions with focus on historical financial statements (1.8); participate in KDW meeting regarding document review for incoming productions (.8).	RLM	3.20	3360.00
06/11/26	Review emails to Young Conaway regarding follow-up requests and interview inquiries.	RLM	0.20	210.00
06/11/26	Continue reviewing case materials (.9); drafting chronology timeline (.7); reviewing executed transaction documents (1.8); conference with P. Austin (KDW) regarding review of West Marine loan documents and draft chronology (.1)	ND	3.50	2922.50
06/11/26	Review chart of legal research prepared in connection with upcoming meeting.	PH	0.60	231.00
06/11/26	Conference with R. Gage (KDW) regarding scope of review of West Marine loan	PFA	2.50	2087.50

Date	Description	Tkpr	Hours	Amount
	documents (.1); review documents (.2); conference with N. Damodharan (KDW) regarding review of West Marine loan documents and draft chronology (.1); review and summarize June 1, 2021 management services agreement (.5); review and summarize Feb. 22, 2023 management services agreement fee waiver letter (.1); review West Marine omnibus ancillary documents (.3); review West Marine 1B exchange, 1B sponsor, 2A exchange, and 2B sponsor payoff documents (.8); review West Marine exchange mechanics and corporate documents (.4).			
06/11/26	Email to Young Conaway team regarding interviews and follow up document requests (.2); call with P. Austin (KDW) regarding claims analysis (.1).	RG	0.30	336.00
06/11/26	Review debtor corporate governance documents to create investigation timeline.	CW	0.30	181.50
06/11/26	Review update research topics memo from W. Lee and P. Hartman (both KDW) (.6); review precedent investigation timeline forms (.2); email from R. Morrison (KDW) regarding same (.1).	ERW	0.90	1278.00
06/11/26	Document review and analysis of West Marine employment agreement and offer letters to assess key terms and conditions (1.4); prepare	JN	1.90	1406.00

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Date	Description	Tkpr	Hours	Amount
	summary spreadsheet regarding compensation, bonus structure, and supplemental notes (.5).			
06/12/26	Further review West Marine exchange mechanics and corporate documents.	PFA	0.20	167.00
06/12/26	Continue to review corporate governance documents.	CW	1.20	726.00
06/12/26	Analyze Third Circuit and Delaware Bankruptcy Court case law regarding shareholder responsibility, breach of fiduciary duty, golden creditor, and fraudulent conveyance claims.	WWL	2.70	2106.00
06/12/26	Emails with R. Gage (KDW), L. McCreary and M. Nestor (both YC) regarding additional document requests, interviews.	ERW	0.40	568.00
06/12/26	Continue document review and analysis of employment agreements (.5); compile key findings and chronological summary of events into internal tracking chart and case notes (1.0).	JN	1.50	1110.00
06/13/26	Correspondence with R. Gage (KDW) on results of meet and confer and potential need for 2004 requests for documents in light of debtors' initial refusal to produce historic documents.	JRA	0.20	246.00
06/13/26	Prepare for call with M. Nestor and YCST team concerning status of their investigation (.3); participate with R. Gage (KDW) in call with YCST regarding same (.7); review notes	RLM	1.80	1890.00

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Date	Description	Tkpr	Hours	Amount
	following call (.2); strategize regarding investigation strategy post-call (.6).			
06/13/26	Review materials to prepare for call with Young Conaway team (.2); conference with R. Morrison (KDW) and Young Conaway team regarding update on special committee investigation and next steps (.7); email to J. Adams (KDW) regarding summary of Young Conaway call (.1).	RG	1.00	1120.00
06/13/26	Research LBO cases and standards for fraudulent transfer claims.	PH	3.10	1193.50
06/13/26	Review transaction chronology (.2); emails with R. Gage and N. Damodharan (both KDW) regarding same (.1).	ERW	0.30	426.00
06/15/26	Revise summary of West Marine prior transactions and exchange mechanics and corporate documents for inclusion in master timeline (.4); conference with R. Gage (KDW) to discuss Rule 2004 motion (.2); draft Rule 2004 motion regarding historic transactions (2.6).	PFA	3.20	2672.00
06/15/26	Complete initial review of corporate governance documents to draft investigation timeline inserts.	CW	2.80	1694.00
06/15/26	Further analyze Third Circuit and Delaware Bankruptcy Court case law regarding shareholder responsibility, breach of fiduciary	WWL	3.40	2652.00

Date	Description	Tkpr	Hours	Amount
	duty, golden creditor rule, and fraudulent conveyance claims.			
06/15/26	Continue research regarding LBO transaction challenges.	PH	4.20	1617.00
06/15/26	Review debt documents and relevant agreements and amendments to assess key terms and conditions (2.5); add key findings and chronological summary of events into internal tracking chart and case notes (2.0).	JN	4.50	3330.00
06/15/26	Telephone conference with P. Austin (KDW) regarding 2004 motion (.2); email to P. Austin (KDW) regarding 2004 motion (.1).	RG	0.30	336.00
06/16/26	Conference with KDW team regarding research, document review and investigation progress, and next steps (.5); review and summarize West Marine financials for inclusion in master chronology (1.4); revise Rule 2004 motion (.7).	PFA	2.60	2171.00
06/16/26	Research legal claims commonly brought regarding LBO transactions.	PH	3.30	1270.50
06/16/26	Discuss status of investigation with R. Gage (KDW).	MJM	0.50	567.50
06/16/26	Conference with KDW team regarding research, document review and investigation progress, and next steps.	RLM	0.50	525.00
06/16/26	Conference with KDW team regarding research, document review and investigation	RG	1.00	1120.00

Date	Description	Tkpr	Hours	Amount
	progress, and next steps (.5); conference with M. McLoughlin (KDW) regarding preliminary investigation finding and next steps (.5).			
06/16/26	Conference with KDW team regarding research, document review and investigation progress, and next steps.	ND	0.50	417.50
06/16/26	Conference with KDW team regarding research, document review and investigation progress, and next steps.	CW	0.50	302.50
06/16/26	Conference with KDW team regarding research, document review and investigation progress, and next steps (.5); revise and update chronology and notes following internal KDW team meeting (1.6).	JN	2.10	1554.00
06/16/26	Further review Third Circuit and Delaware Bankruptcy Court case law regarding shareholder responsibility, breach of fiduciary duty, golden creditor rule, and fraudulent conveyance claims.	WWL	1.60	1248.00
06/17/26	Continue analysis of Third Circuit and Delaware Bankruptcy Court case law regarding shareholder responsibility, breach of fiduciary duty, golden creditor rule, and fraudulent conveyance claims.	WWL	2.00	1560.00
06/17/26	Initial review of incoming document production from debtors (1.4); review email to debtors' counsel concerning document demands	RLM	2.00	2100.00

Date	Description	Tkpr	Hours	Amount
	(.2); review summary of documents requested vs. received from debtors (.4).			
06/17/26	Update from R. Gage (KDW) on YCST request to reschedule investigation update call and needed response on open issues (.1); analyze internal production tracker to assess breadth of production (.2); assess data room and specific files regarding historic transactions (.5); follow up correspondence with R. Gage (KDW) regarding my concerns over level of production (.2); confer with M. McLoughlin (KDW) on same, next steps (.3); review document summaries from KDW on production (.6) and follow up on specific governance documents (.5).	JRA	2.40	2952.00
06/17/26	Discuss status of investigation with J. Adams (KDW) (.3); review R. Gage (KDW) summary of same (.2).	MJM	0.50	567.50
06/17/26	Email to J. Adams (KDW) regarding rescheduling of meet and confer (.1); draft summary of documents requested and received (.8); email to J. Adams (KDW) regarding investigation strategy (.2); draft email to debtors counsel regarding document demands (.5).	RG	1.60	1792.00
06/17/26	Continue review of debtor entities' corporate governance documents to create timeline, notes	CW	3.30	1996.50

Date	Description	Tkpr	Hours	Amount
	summary of production and summary chart.			
06/17/26	Continue review and analysis of debt documents and agreements (.8); revise chart and chronological summary of each debt document and agreement to reflect key terms and relevant findings (1.5).	JN	2.30	1702.00
06/17/26	Initial review and analysis of investigation research memo (.8); cross-reference select decisions (.7); emails to P. Hartman and W. Lee (both KDW) regarding same (.2); review precedent golden creditor research (.4).	ERW	2.10	2982.00
06/18/26	Revise West Marine chronology to incorporate key dates from production (.4); draft list of items for financial advisor review (.3); draft chart of investigation document requests to assess current status and follow-up discovery requests (.7).	PFA	1.40	1169.00
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps (.8); input edits regarding status of discovery requests into discovery analysis chart (.4); call with R. Gage regarding investigation (.4).	ND	1.60	1336.00
06/18/26	Research regarding document requests with respect to prepetition lenders and approved Rule 2004 motions in Delaware (.3); call with litigation team regarding status of research and	AJM	1.10	1045.00

Date	Description	Tkpr	Hours	Amount
	investigation (.8).			
06/18/26	Revise email to YCST regarding open concerns on production (.3); call with E. Wilson (KDW) on investigation status (.3); review team summary of documents produced to date and relevance (.2); review updated production chart in preparation for team call (.3); participate in call with R. Gage, R. Morrison and review team (all KDW) on investigation, document review, next steps (.8); follow up call with M. McLoughlin (KDW) on same (.3).	JRA	2.20	2706.00
06/18/26	Participate (partial) in call regarding investigation, timeline, potential causes of action (.6) follow up call with J. Adams (KDW) (.3).	MJM	0.90	1021.50
06/18/26	Call with KDW team (J. Adams, M. McLoughlin, R. Gage, R. Morrison et al) regarding status of investigation documents, facts, and next steps.	AB	0.80	788.00
06/18/26	Telephone conference with N. Damodharan (KDW) regarding document review (.4); review documents produced by debtors (.4); conference with KDW document review team regarding status and next steps (.8).	RG	1.60	1792.00
06/18/26	Update document requests chart.	CW	0.30	181.50
06/18/26	Conference call with J. Adams (KDW) regarding debtor production and formal	ERW	2.00	2840.00

Date	Description	Tkpr	Hours	Amount
	discovery (.3); review and analyze transaction chronology (.4); begin review of critical document summary (.5); initial review of Endo decision (.5); email from W. Lee (KDW) regarding same (.1); review updated research topics outline (.2).			
06/18/26	Ensure chronology is fully updated and review notes in preparation for internal KDW team meeting (.2); generate list of additional documents needed and populate chart for missing documents in preparation for supplemental discovery demand (1.2); attend subgroup KDW team meeting to discuss additional document review and next steps (.8).	JN	2.20	1628.00
06/18/26	Telephone conference with KDW document review team regarding status and next steps.	RLM	0.80	840.00
06/19/26	Telephone conference with KDW team and counsel for debtors regarding status of document production (1.0); confer with Province regarding additional requests (.3); review email to KDW document review team regarding status of same (.2); further review of incoming documents produced by Debtors (1.2).	RLM	2.70	2835.00
06/19/26	Prepare for (.1) and call with (1.0) KDW team and counsel to special committee (YCST) regarding outstanding discovery requests.	AJM	1.10	1045.00

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06/19/26	Prepare talking points for meet and confer with YCST on production (.4); participate in meet and confer with R. Gage, R. Morrison and A. Matott (all KDW) and M. Nestor et al (all YCST) (1.0); follow up call with R. Morrison (KDW) (.2); email to R. Gage (KDW) on same, discovery status and formal discovery requests (.1).	JRA	1.70	2091.00
06/19/26	Telephone conference with J. Adams (KDW) and KDW team and counsel for debtors regarding status of document production (1.0); email to Province team regarding document review (.1); email to KDW review team about regarding next steps for document review (.2).	RG	1.30	1456.00
06/19/26	Review and analysis of additional documents regarding board minutes and meeting deck presentation (2.0); update of chronology and case notes summarizing each document and identifying key findings (2.0).	JN	4.00	2960.00
06/19/26	Outline open research items regarding investigation (.3); email to R. Gage (KDW) regarding same (.1); review precedent research regarding SOL (.5); instruction to R. Gage (.1) and A. Barajas (.1) (both KDW) regarding timeline and open items; outline open items regarding investigation (.2); email to A. Barajas (KDW) regarding same (.1).	ERW	1.40	1988.00

Date	Description	Tkpr	Hours	Amount
06/20/26	Draft email to N. Damodharan, C. Wong, and J. Noh (all KDW) regarding review of additional West Marine documents related to board meeting minutes (.2); review additional West Marine documents related to board meeting minutes (1.5); update chronology to add key dates from document review (.2).	PFA	1.90	1586.50
06/20/26	General review of board minute production for breadth of production and key information.	JRA	0.80	984.00
06/21/26	Analyze equity and lender identities and overlap.	RG	0.80	896.00
06/22/26	Conference with R. Gage, N. Damodharan, J. Noh, and C. Wong (all KDW) regarding document review status and next steps (.5); conference with R. Morrison (KDW) regarding status of Rule 2004 motion and board meeting documents (.1); conference with R. Morrison and J. Noh (KDW) regarding additional document requests to debtors and LCAT (.3); review additional board meeting documents for inclusion in chronology of events (.9).	PFA	1.80	1503.00
06/22/26	Call with discovery investigation team on status of review (.4); internal discovery investigation team call (.5); edits to chronology and document chart (.6)	ND	1.50	1252.50
06/22/26	Correspondence with R. Gage (KDW) on status of team review, incoming production and	JRA	0.20	246.00

Date	Description	Tkpr	Hours	Amount
	formal document requests.			
06/22/26	Initial review of SIC's production of board meeting minutes and presentations (1.4); confer with P. Austin (KDW) regarding same (.1); call with J. Noh and P. Austin (both KDW) on demands and depositions (.3).	RLM	1.80	1890.00
06/22/26	Continue review and analysis of board documents in preparation for meeting regarding key findings (1.1); attend internal KDW team meeting to discuss board documents and next steps (.5); revise of chronology and document summaries to synthesize board materials by meeting date and provide analysis to document review team (3.2); conference with R. Morrison and P. Austin (both KDW) regarding additional tasks and action items relating to discovery demands and deposition notices (.3).	JN	5.10	3774.00
06/22/26	Revise draft of 2004 motion (1.4); conference with KDW document review team regarding status and next steps (.5); research regarding golden creditor (.4); email debtors regarding tax attributes (.1); email to J. Miles (KDW) regarding tax documents (.1).	RG	2.50	2800.00
06/22/26	Continue review board minutes documents (1.3); revise investigation chronology regarding same (.3); meet with KDW team	CW	2.10	1270.50

Date	Description	Tkpr	Hours	Amount
	regarding board minutes document review progress and next steps (.5).			
06/23/26	Review A. Barajas (KDW) timeline and research topics memo (.3); follow up with J. Adams, M. McLoughlin and A. Barajas (all KDW) regarding same (.5).	ERW	0.80	1136.00
06/23/26	Review M. Nestor (YCST) email on request for tax information (.1); follow up with R. Gage (KDW) on production status (.1); meeting with M. McLoughlin, A. Barajas and A. Matott (all KDW) on investigation analysis and various research workstreams on same (1.7).	JRA	1.90	2337.00
06/23/26	Review production to identify outstanding documents to request as follow-up demands (.7); conference with N. Damodharan (KDW) regarding outstanding documents from initial request (1.2); revise chart reflecting outstanding document discovery to request as follow-up demands (.3); draft Rule 30(b)(6) deposition notice to debtors (1.2), and LCAT (.7).	PFA	4.10	3423.50
06/23/26	Conference with P. Austin (KDW) regarding outstanding debtor documents (1.2); review documents to update analysis document (.8).	ND	2.00	1670.00
06/23/26	Prep for (.3) and conference with J. Adams, M. McLoughlin, A. Barajas (all KDW) regarding investigation and potential claims (1.7).	AJM	2.00	1900.00

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Date	Description	Tkpr	Hours	Amount
06/23/26	Meet with J. Adams, A. Barajas, and A. Matott (all KDW) to discuss research topics, task list, strategy for same.	MJM	1.70	1929.50
06/23/26	Conference with J. Adams, M. McLoughlin, and A. Matott (all KDW) regarding investigation research topics, assignment of tasks, and next steps.	AB	1.70	1674.50
06/23/26	Review and analysis of documents received from debtors and comparison to UCC document demand to assess whether formal document request is necessary (1.8); update supplement requests for production of documents to debtors (1.8) and cross-referencing against KDW team document request chart identifying outstanding unproduced documents for incorporation into requests (1.3); continue preparing discovery requests for production of documents to LCAT (1.4); review and revise Rule 30(b)(6) deposition notices to LCAT and debtors drafted by P. Austin (KDW), including supplementation of deposition topics with additional substantive detail (.7).	JN	7.00	5180.00
06/23/26	Email J. Adams (KDW) regarding document deficiencies (.2); email to J. Miles (KDW) regarding tax documents produced by debtors (.1); draft email to debtors regarding document	RG	3.50	3920.00

Date	Description	Tkpr	Hours	Amount
	deficiencies (.3); finish revising 2004 motion (1.9); draft task list for outstanding legal and factual research issues (.7); review draft of high-level analysis for potential claims (.3).			
06/24/26	Revise draft Rule 30(b)(6) notice to debtors to incorporate edits from R. Morrison (KDW) (.4); revise draft Rule 30(b)(6) notice to LCAT to incorporate edits from R. Morrison (KDW) (.4); conference with KDW team regarding updates on investigation status, document review, and next steps (.2); conference with J. Noh (KDW) regarding draft document demands to LCAT (.1); conference with R. Morrison (KDW) regarding revisions to document demands to debtor (.8); further revise document demands to reflect edits from R. Morrison (KDW) (1.6).	PFA	3.50	2922.50
06/24/26	Emails with R. Morrison (KDW) regarding deposition precedent (.2); research for precedent (.5).	CC	0.70	616.00
06/24/26	Conference with KDW team regarding updates on investigation status, document review, and next steps (.2); revise document demands to Debtors and to L Catterton, 30b6 notice to Debtors and 30b6 notice to L Catterton (.8); confer with P. Austin (KDW) regarding further revisions to same (.8).	RLM	1.80	1890.00

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Date	Description	Tkpr	Hours	Amount
06/24/26	Substantial revisions to draft 2004 motion (2.3); correspondence with R. Gage (KDW) on same, further revisions and next steps (.1).	JRA	2.40	2952.00
06/24/26	Research secondary sources regarding LBOs and fraudulent transfers (.6); review West Marine's financial projections (.2) and valuation analysis (.2); review West Marine's historic financial statements (.4), prior restructuring support agreements (.4), and prepetition loan documents (.2).	AB	2.00	1970.00
06/24/26	Review revised 2004 motion (.6); emails with J. Adams and R. Gage (both KDW) and S. Gladieux (IM) regarding same and revisions (.3).	ERW	0.90	1278.00
06/24/26	Conference with KDW team regarding updates on investigation status, document review, and next steps.	CW	0.20	121.00
06/24/26	Review and incorporate of R. Morrison (KDW) revisions and comments to discovery requests to Debtors (1.5); conference with KDW team regarding updates on investigation status, document review progress, and next steps (.2); conference with P. Austin (KDW) (.1) and revise (.3) requests and Rule 30(b)(6) deposition notice to L Catterton.	JN	2.10	1554.00
06/24/26	Telephone conference with R. Morrison and KDW document review team regarding status	RG	2.60	2912.00

Date	Description	Tkpr	Hours	Amount
	of review and next steps (.2); revise email to Debtors regarding document production (.2); email to C. Samis (IM) regarding 2004 motion and motion to shorten notice (.3); revise 2004 motion in accordance with comments and edits from J. Adams (KDW) (1.9).			
06/25/26	Review research regarding SOL, breach of fiduciary and avoidance actions (1.1); cross-reference select decisions (.6); emails with R. Gage (KDW) regarding same (.1).	ERW	1.80	2556.00
06/25/26	Review and analyze new batch of documents regarding 2021 L Catterton transaction / Project Valentine and incorporate findings into internal chronology.	JN	1.50	1110.00
06/25/26	Revise exhibits to 2004 motion (1.1); revise 2004 motion addressing morning edits from J. Adams (KDW) (1.8); research regarding parties subject to subpoena or notice (.9); email to J. Adams (KDW) regarding documents produced by debtors (.4); revise 2004 motion with edits from A. Matott (KDW) (2.3).	RG	6.50	7280.00
06/25/26	Edit and revise draft Rule 2004 motion (1.1); multiple emails with KDW team regarding same (.1); revise deposition notices for H. Charvat and M. Kahn to be included as exhibits to Rule 2004 motion (.3).	RLM	1.50	1575.00
06/25/26	Revise master chronology to include relevant	PFA	1.90	1586.50

Date	Description	Tkpr	Hours	Amount
	transactions from board meetings (1.4); review draft Rule 2004 motion (.2); draft deposition notices for H. Charvat and M. Kahn (.3).			
06/25/26	Consider Rule 2004 issues (.3); review Delaware precedent (.3); emails with KDW team regarding the same (.1); review and revise Rule 2004 motion and document requests (2.4).	AJM	3.10	2945.00
06/26/26	Conference with R. Morrison (KDW) regarding revisions to document requests to debtors to incorporate requests from Province (.8); coordinate transmission of document production to Province for review (.2); conference with KDW team regarding document review, fact synthesis, and next steps (.4); follow up conference with N. Damodharan, J. Noh, and C. Wong (all KDW) regarding individual tasks and division of labor (.2); conference with N. Damodharan (KDW) regarding board meeting D&O chronology (.2).	PFA	1.80	1503.00
06/26/26	Revise final draft of Rule 2004 motion and accompanying exhibits (.5); call with R. Gage (KDW) regarding investigation status and claims research (.3); call with litigation team regarding discovery status and next steps (.4); review partially unredacted 2023 board materials and consider implication of various referenced transactions (1.4).	AJM	2.60	2470.00

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Date	Description	Tkpr	Hours	Amount
06/26/26	Call with E. Wilson (KDW) regarding status of 2004 motion and investigation (.2); final review of 2004 motion (.2) and motion to shorten (.2); call with J. Adams (KDW) to discuss incoming documents and status of investigation (.3).	MJM	0.90	1021.50
06/26/26	Call with C. Wong, P. Austin, and J. Noh (all KDW) regarding individual tasks and division of labor (.2); meeting with P. Austin (KDW) on board meeting D&O chronology (.2); drafting board meeting D&O chronology (.5)	ND	0.90	751.50
06/26/26	Prepare and transfer discovery for Province team.	ML	1.40	651.00
06/26/26	Call with M. McLoughlin (KDW) to discuss incoming documents and status of investigation (.3); review incoming production for volume and topics (.2); follow up with R. Gage (KDW) on review team status (.1); consolidate investigation projects and analysis on potential claims based on limited production to date and necessary follow up research (1.6).	JRA	2.20	2706.00
06/26/26	Conference call with M. McLoughlin (KDW) regarding discovery, production and 2004 (.2); review further revised 2004 (.3); emails with R. Gage (KDW) and S. Gladieux (IM) regarding same (.2).	ERW	0.70	994.00
06/26/26	Conference with KDW Team regarding	CW	0.60	363.00

Date	Description	Tkpr	Hours	Amount
	document review, fact synthesis, and next steps (.4); follow up call with N. Damodharan, P. Austin, J. Noh (all KDW) regarding individual tasks and division of labor (.2).			
06/26/26	Conference with KDW team regarding document review, fact synthesis, and next steps (.4); follow-up conference with P. Austin, N. Damodharan, and C. Wong (all KDW) to discuss allocation of document review for September 2023 transaction and Merger Agreement (.2); analyze documents relating to September 2023 transaction and incorporate of findings into internal chronology (3.3).	JN	3.90	2886.00
06/26/26	Telephone conference with A. Matott (KDW) regarding research assignment for claims memorandum and Plan objection (.3); conference with J. Adams (KDW) regarding 2004 motion, claims analysis, and next steps (.1); conference with KDW review team regarding debtor document productions, document review status, and next steps (.4); revise motion to shorten (.3); draft emails to third parties regarding document demands (.4); draft email to debtors regarding document demands (.3); finalize 2004 motion (.5).	RG	2.30	2576.00
06/26/26	Edit Rule 2004 motion (.5); annotate Province's document requests with P. Austin (KDW) (.8);	RLM	1.70	1785.00

Date	Description	Tkpr	Hours	Amount
	multiple emails with KDW team regarding finalizing and filing Rule 2004 motion (.4).			
06/27/26	Update email to J. Adams (KDW) regarding status of document review and next steps.	RG	0.20	224.00
06/27/26	Review R. Gage (KDW) update on document production and review (.2); review now partially unredacted versions of 2023 board materials for the LMT transactions (1.2); email correspondence with team on same (.1).	JRA	1.50	1845.00
06/28/26	Review and revise draft email to Young Conaway concerning document production deficiencies (.1); emails with KDW team regarding same (.1).	RLM	0.20	210.00
06/28/26	Consolidate investigation notes regarding historic transactions.	JRA	0.70	861.00
06/28/26	Research related to company's historical growth model (.3); consider in the broader context of 2021-2023 transactions (.5).	AJM	0.80	760.00
06/28/26	Review and analyze board presentations for March 2023 (.7) and September 2023 transactions (.4); review and analyze term loan agreement documents and 2023 RSA (.3).	AB	1.40	1379.00
06/28/26	Review 2023 term sheet documents to draft summary notes regarding same.	CW	0.60	363.00
06/28/26	Draft email to YCST regarding document productions (.2); revise email to YCST regarding document productions (.2).	RG	0.40	448.00

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MADISON, N.J. NEW YORK LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
06/29/26	Evaluate case documents to prepare for initial meeting to discuss case strategy and delegate assignments (2.0); call with J. Adams, M. McLoughlin, L. Duncan, and A. Matott (all KDW) regarding diligence received to date, relevant prepetition transactions, and next steps in investigation (1.2).	DR	3.20	2672.00
06/29/26	Review and summarize documents related to September 2023 term sheets.	PFA	1.30	1085.50
06/29/26	Review summary of board materials prepared by KDW litigation team (.4); follow up review of select board materials (.3); call with J. Adams, M. McLoughlin, L. Duncan, D. Rodriguez (all KDW) regarding diligence received to date, relevant prepetition transactions, and next steps in investigation (1.2); review updated diligence chronology (.2); research regarding Florida fraudulent transfer laws (.2); consider implications of liquidation analysis and valuation (.3).	AJM	2.60	2470.00
06/29/26	Conference with A. Matott, L. Duncan, D. Rodriguez and M. McLoughlin (partial) (all KDW) regarding investigation status and go-forward litigation strategy (1.2); update E. Wilson (KDW) on same (.2).	JRA	1.40	1722.00
06/29/26	Call with J. Adams, L. Duncan, D. Rodriguez, and A. Matott (all KDW) regarding diligence	MJM	0.60	681.00

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Date	Description	Tkpr	Hours	Amount
	received to date, relevant prepetition transactions, and next steps in investigation (partial).			
06/29/26	Prepare and transfer production set to Province team.	ML	0.80	372.00
06/29/26	Continue review and analysis of documents relating to September 2023 transaction, including term sheets (1.8), and incorporate of findings and summary into internal chronology (1.0); review new documents relating to financing documents (1.6) and incorporate findings and summary into chronology (.4).	JN	4.80	3552.00
06/29/26	Continue to review 2023 term sheet documents (1.8); preliminary review of lender update materials and division of labor correspondence regarding same (.8).	CW	2.60	1573.00
06/29/26	Follow-up with J. Adams (KDW) regarding meeting with litigation team.	ERW	0.20	284.00
06/29/26	Begin review of bankruptcy case filings and background to prepare for litigation strategy meeting (1.7); call with J. Adams, M. McLoughlin, D. Rodriguez, and A. Matott (all KDW) regarding diligence received to date, relevant prepetition transactions, and next steps in investigation (1.2).	LWD	2.90	2827.50
06/29/26	Draft email to debtors regarding outstanding document requests.	RG	0.40	448.00

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Date	Description	Tkpr	Hours	Amount
06/30/26	Research regarding confidentiality of special investigations (.5); review Rule 2004 talking points and consider additions to the same (.2).	AJM	0.70	665.00
06/30/26	Review of 2022 Q3 financing documents (2.3); review of 2021 Q2 financial documents (2.6).	ND	4.90	4091.50
06/30/26	Further review debtor documents relating to September 2023 term sheets (.7); review LCAT acquisition documents (2.2).	PFA	2.90	2421.50
06/30/26	Review status of further document production for breadth and categories covered (.3); specific review of select productions related to LCAT acquisition, funds flow and interview notes (.5); follow up correspondence from YCST team on status of production (.1).	JRA	0.90	1107.00
06/30/26	Review lender update materials.	CW	2.00	1210.00
06/30/26	Review B. Steffan (Province) document requests (.1); emails with H. Congleton (Province) regarding same (.1); follow up with R. Morrison (KDW) regarding status of requests and KDW responses to same (.2).	MJM	0.40	454.00
06/30/26	Review corporate structure timeline and information summary to date.	LWD	0.90	877.50
06/30/26	Review new documents regarding March 2023 transaction (3.0); summarize same (1.5); update internal chronology and document analysis tracking sheet to incorporate same (.5).	JN	5.00	3700.00
06/30/26	Draft email to YCST regarding discovery	RG	0.30	336.00

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Date	Description	Tkpr	Hours	Amount
	schedule.			
Total Services for this Matter:				258,145.50
Total this Invoice				$258,145.50

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FEDERAL ID NO. 13-5335107

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	6.50	985.00	$6,402.50
AJM	Matott, Andrew J	17.20	950.00	16,340.00
CC	Choe, Connie	0.70	880.00	616.00
CW	Wong, Clovis	17.80	605.00	10,769.00
DR	Rodriguez, Daniel	3.20	835.00	2,672.00
ERW	Wilson, Eric	15.20	1,420.00	21,584.00
JN	Noh, Jeiel	50.20	740.00	37,148.00
JRA	Adams, Jason	24.70	1,230.00	30,381.00
LWD	Duncan, Laura W	3.80	975.00	3,705.00
MJM	McLoughlin, Maeghan J	6.50	1,135.00	7,377.50
ML	Lugo, Miguel	2.20	465.00	1,023.00
ND	Damodharan, Nithya	16.20	835.00	13,527.00
PFA	Austin, Perry F	30.80	835.00	25,718.00
PH	Hartman, Peter	17.50	385.00	6,737.50
RG	Gage, Rich	39.00	1,120.00	43,680.00
RLM	Morrison Jr., Randall	20.10	1,050.00	21,105.00
WWL	Lee, William W	12.00	780.00	9,360.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967951

031569	West Marine Committee
0018	Litigation

Account Summary And Remittance Form

Legal Services:	$38,932.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$38,932.00**

Terms: Payment Due on or Before September 6, 2026

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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967951

Client 031569
Matter 0018 Litigation

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/15/26	Review standing precedent pleadings for potential lien challenge.	ERW	0.50	$710.00
06/16/26	Conference with A. Barajas (KDW) regarding committee investigation and standing motion (.6); review standing requirements and case law ahead of conference with A. Barajas (KDW) (.5).	TPZ	1.10	709.50
06/16/26	Call with T. Zapata (KDW) discussing precedent standing motion for drafting Committee standing motion (.6); call with D. Sandler (Province) regarding documents received in investigation (.1).	AB	0.70	689.50
06/18/26	Begin to outline committee standing motion.	TPZ	1.10	709.50
06/19/26	Review challenge research topics and tasks (.3) and draft task list dividing same among team with timeline (1.1); email T. Zapata, C. Mones, C. Wong (all KDW) regarding same (.2); email E. Wilson (KDW) lien challenge task list (.1).	AB	1.70	1674.50
06/19/26	Review A. Barajas (KDW) litigation task list including pleadings and research (.2); provide notes to same (.1); follow up correspondence with E. Wilson and A. Barajas (both KDW) on same (.1).	JRA	0.40	492.00

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Date	Description	Tkpr	Hours	Amount
06/21/26	Outline standing motion issue (.5); continue drafting same with sections reserved for potential committee investigation findings (.9).	TPZ	1.40	903.00
06/22/26	Conference with A. Barajas and C. Wong (both KDW) regarding lien research.	CM	0.30	181.50
06/22/26	Call with T. Zapata (KDW) regarding draft standing motion (.1); review precedent for preparing draft standing motion (.5) and email T. Zapata (KDW) regarding same (.2); meeting with C. Mones and C. Wong (both KDW) regarding research related to challenges (.3).	AB	1.10	1083.50
06/22/26	Conference with A. Barajas (KDW) regarding status of standing motion (.1); review relevant research topics for same (.4).	TPZ	0.50	322.50
06/22/26	Conference with A. Barajas and C. Mones (both KDW) regarding lien challenge research and next steps.	CW	0.30	181.50
06/23/26	Outline research questions for recharacterization and equitable subordination standards in the third circuit.	TPZ	0.30	193.50
06/23/26	Call with M. McLoughlin and A. Barajas (both KDW) regarding research and analysis on plan challenge and litigation claims (.5); call with E. Wilson and M. McLoughlin (both KDW) on same (.3).	JRA	0.80	984.00
06/23/26	Review task list (.1); call with J. Adams and A. Barajas (both KDW) to discuss research	MJM	0.90	1021.50

Date	Description	Tkpr	Hours	Amount
	projects and deadlines for same (.5); follow up call with E. Wilson and J. Adams (both KDW) (.3).			
06/23/26	Call with J. Adams and M. McLoughlin (both KDW) regarding litigation research tasks (.5); make updates to challenge task list to incorporate J. Adams' (KDW) comments (.2).	AB	0.70	689.50
06/23/26	Conference call with M. McLoughlin and J. Adams (both KDW) regarding litigation research issues.	ERW	0.30	426.00
06/24/26	Review standing motion precedent (1.1); revise background section of standing motion (.6); revise argument section of same (.5).	TPZ	2.20	1419.00
06/25/26	Revise 2004 motion (.9); conferences with J. Adams (KDW) to discuss 2004 motion, document requests, hearing on same (.4); emails with R. Gage (KDW) and S. Gladieux (IM) regarding filing 2004 motion (.3).	MJM	1.60	1816.00
06/25/26	Review precedent UCC plan objection with case law regarding section 552b (.2); email P. Weintraub (KDW) regarding same (.1); email with A. Matott (KDW) regarding plan and challenge research issues (.1); research regarding section 551 and effects of lien avoidance (.5); review challenge research from T. Zapata (KDW) (.3).	AB	1.20	1182.00
06/25/26	Review case law to support committee standing	TPZ	4.90	3160.50

Date	Description	Tkpr	Hours	Amount
	motions (1.3); research third circuit standards on recharacterization and equitable subordination of claims (2.2); draft email to A. Barajas (KDW) with findings (.6); revise standing motion (.8).			
06/25/26	Confer with J. Adams (KDW) regarding 2004 motion (.3); emails with KDW and IM teams regarding 2004, depositions and debtor production (.5); review further revised 2004 (.5) and exhibits (.3).	ERW	1.60	2272.00
06/25/26	Begin revising updated draft of 2004 motion with exhibits (3.3); confer with E. Wilson (KDW) on same (.3); further revise (2x) draft 2004 motion and supporting documents (1.9); confer with M. McLoughlin (KDW) on discovery issues and 2004 motion (.4).	JRA	5.90	7257.00
06/26/26	Review further updated drafts of 2004 motion and supporting documents (.5); review Province proposed additions for plan issues (.2); correspondence with team on follow up on same (.1); provide additional comments on requests to address same (.2).	JRA	1.00	1230.00
06/26/26	Continue research regarding 551 of the bankruptcy code (.4); review transaction documents in connection with 2021 LBO transaction (.2).	AB	0.60	591.00
06/26/26	Update research on recharacterization and	TPZ	1.50	967.50

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Date	Description	Tkpr	Hours	Amount
	equitable subordination.			
06/27/26	Review updated research issues outline (.1); review case law regarding section 551 preservation of avoided lien (.4).	AB	0.50	492.50
06/29/26	Review precedent standing motions for facts and supporting declarations for drafting committee's standing motion (.5); review and analyze precedent avoidance action circuit court decision (.7) and related bankruptcy decision (.6) for standing motion; review arguments made in precedent case regarding avoidance of potential tax refund (.9); review and analyze precedent case law regarding section 551 and preservation of avoided liens (.9).	AB	3.60	3546.00
06/29/26	Revise UCC standing motion (2.1); incorporate research on recharacterization and equitable subordination of claims to standing motion (1.0); draft proposed order (.3).	TPZ	3.40	2193.00
06/30/26	Emails with A. Barajas (KDW) regarding research follow-up (.2) and the drafting of demands for debtor documents (.2).	TPZ	0.40	258.00
06/30/26	Review draft standing motion (.4) and make edits to legal section citations (.6); review recharacterization and equitable subordination research outline (.4); emails with T. Zapata (KDW) regarding related follow up research	AB	1.60	1576.00

Date	Description	Tkpr	Hours	Amount
	and preparing memo for same (.2).			
Total Services for this Matter:				38,932.00
Total this Invoice				$38,932.00

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	11.70	985.00	$11,524.50
CM	Mones, Chrissie	0.30	605.00	181.50
CW	Wong, Clovis	0.30	605.00	181.50
ERW	Wilson, Eric	2.40	1,420.00	3,408.00
JRA	Adams, Jason	8.10	1,230.00	9,963.00
MJM	McLoughlin, Maeghan J	2.50	1,135.00	2,837.50
TPZ	Zapata, Tammy	16.80	645.00	10,836.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967952

031569	West Marine Committee
0019	Lien Investigation

Account Summary And Remittance Form

Legal Services:	$41,906.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$41,906.50**

Terms: Payment Due on or Before September 6, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967952

Client 031569
Matter 0019 Lien Investigation

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/08/26	Meet with B. Kaufman (KDW) to discuss strategy and process for lien investigation in order to support bankruptcy group in expanding the pool accessible to unsecured creditors.	CK	0.30	$292.50
06/08/26	Meet with C. Kleshinski (KDW) to discuss strategy and process for lien investigation in order to support bankruptcy group in expanding the pool accessible to unsecured creditors (.3); review memos, court filings, and other background material to inform the lien investigation (.7).	BK	1.00	605.00
06/08/26	Initial review of loan package (.2); email from M. McLoughlin (KDW) regarding same (.1).	ERW	0.30	426.00
06/09/26	Review debt documents and UCC filings (1.0); review precedent for analysis (.5).	BK	1.50	907.50
06/10/26	Review ABL facility and super-priority credit agreement for excess cash flow payment mechanisms (1.5); prepare summary of excess cash flow payment mechanisms for J. Adams (KDW) in response to email correspondence on same (.5).	CK	2.00	1950.00
06/11/26	Prepare list of additional information and	CK	1.40	1365.00

Date	Description	Tkpr	Hours	Amount
	document requests necessary for lien investigation related to ABL facility and Super-Priority Credit Agreement for J. Adams (KDW) based on initial review of credit agreements and related documentation.			
06/11/26	Emails with J. Adams and C. Kleshinski (both KDW) regarding additional document request.	ERW	0.20	284.00
06/12/26	Meet with C. Kleshinski (KDW) to discuss status of lien investigation and strategize next steps.	BK	0.20	121.00
06/12/26	Meet with B. Kaufman (KDW) to discuss status of lien investigation and strategize next steps.	CK	0.20	195.00
06/17/26	Review newly provided debt documents in anticipation of incorporating into lien presentation (2.7); briefly follow up with R. Gage (KDW) on applicability of mortgage documents in debt package (.2).	CK	2.90	2827.50
06/18/26	Briefly strategize on needed documents for analysis.	CK	0.30	292.50
06/22/26	Complete review of debtor schedules of assets to inform lien review (3.0); briefly review fully compiled and updated loan documents for updates to lien investigation initial conclusions (2.0).	CK	5.00	4875.00
06/24/26	Research treatment of tariff refunds in connection with lien investigation (2.0); draft	CK	5.00	4875.00

Date	Description	Tkpr	Hours	Amount
	initial outline of claims investigation memorandum in anticipation of strategizing on same with J. Adams and M. McLoughlin (both KDW) (3.0).			
06/25/26	Briefly strategize with M. Stone (KDW) on tariff refund lien perfection issues (.3); research potential tariff refund perfection issues (3.2); call with B. Ringel (KDW) on same (.3); complete lien investigation outline for J. Adams and M. McLoughlin (both KDW) review (2.2); draft PowerPoint presentation on lien investigation for J. Adams and M. McLoughlin (both KDW) review (2.8).	CK	8.80	8580.00
06/25/26	Preliminary review of C. Kleshinski (KDW) lien analysis (.2); emails with C. Kleshinski (KDW) regarding same (.1).	MJM	0.30	340.50
06/25/26	Review email from C. Kleshinski (KDW) regarding issues relating to tariff refund (.3); telephone conference with C. Kleshinski (KDW) regarding possible arguments to favor unsecured creditors (.3).	MBS	0.60	945.00
06/25/26	Call with C. Kleshinski regarding tariff refunds as recoverable assets	BMR	0.30	310.50
06/26/26	Review capital structure in cash collateral motion (.3); review C. Kleshinski (KDW) memo regarding credit facilities and perfection of security interests (.9) and presentation	MJM	3.10	3518.50

Date	Description	Tkpr	Hours	Amount
	regarding same (.7); begin comparing to schedules (.8); emails with C. Kleshinski (KDW) regarding certain assets (.2); email with D. Kane (KDW) regarding Visa/Mastercard litigation (.2).			
06/26/26	Review and take notes on C. Kleshinski (KDW) outline and presentation on lien investigation.	JRA	0.40	492.00
06/29/26	Prepare for (.2) and call (.5) with C. Kleshinski (KDW) to discuss lien presentation; follow up call with D. Kane (KDW) (.2); research commercial tort claims (.7); revise lien presentation (2.6).	MJM	4.20	4767.00
06/29/26	Analyze loan and lien documents package for collection account sweep mechanisms (1.3); briefly strategize with M. McLoughlin (KDW) on key issues in lien presentation draft in preparation for committee presentation (.5); review cash management motion in connection with updates to lien presentation (.7); briefly review debt documents for details on commercial tort claim and insurance policy lien details to add to presentation (.7).	CK	3.20	3120.00
06/29/26	Call with M. McLoughlin (KDW) regarding characterization of tariff and antitrust claims.	DPK	0.20	202.00
06/30/26	Provide comments to updated draft of lien investigation presentation.	JRA	0.50	615.00

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FEDERAL ID NO. 13-5335107

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Date	Description	Tkpr	Hours	Amount
Total Services for this Matter:				41,906.50
Total this Invoice				$41,906.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
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HOUSTON WASHINGTON SAN FRANCISCO

Tkpr	Timekeeper	Hours	Rate	Amount
BK	Kaufman, Benjamin	2.70	605.00	$1,633.50
BMR	Ringel, Brooke M	0.30	1,035.00	310.50
CK	Kleshinski, Courtney	29.10	975.00	28,372.50
DPK	Kane, Dana P	0.20	1,010.00	202.00
ERW	Wilson, Eric	0.50	1,420.00	710.00
JRA	Adams, Jason	0.90	1,230.00	1,107.00
MBS	Stone, Merrill B	0.60	1,575.00	945.00
MJM	McLoughlin, Maeghan J	7.60	1,135.00	8,626.00

KELLEY DRYE & WARREN LLP

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
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3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967953

031569	West Marine Committee
0020	Committee Professional Communications

Account Summary And Remittance Form

Legal Services:	$109,924.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$109,924.50**

Terms: Payment Due on or Before September 6, 2026

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KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 7, 2026
Invoice No. 2967953

Client 031569
Matter 0020 Committee Professional Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
06/01/26	Call with J. Adams (KDW) regarding next steps (.2); initial call with KDW team regarding imminent objection deadlines (.3); conference call with KDW team regarding open items and next steps (.5); follow-up call with J. Adams (KDW) regarding same (.2).	ERW	1.20	$1704.00
06/01/26	Conference with E. Wilson, J. Adams, M. McLoughlin, A. Barajas, C. Choe, T. Zapata, C. Wong, and C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor.	RG	0.50	560.00
06/01/26	Conference with E. Wilson, J. Adams, M. McLoughlin, R. Gage, A. Barajas, C. Choe, C. Wong, C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor.	TPZ	0.50	322.50
06/01/26	Attend initial team call with E. Wilson, M. McLoughlin, C. Wong, C. Mones (all KDW) regarding next steps for UCC representation (.3); attend conference with E. Wilson, J. Adams, M. McLoughlin, R. Gage, C. Choe, C. Wong, C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor (.5); follow up call with M. McLoughlin	AB	1.00	985.00

Date	Description	Tkpr	Hours	Amount
	(KDW) regarding review of second day order (.2).			
06/01/26	Call with E. Wilson (KDW) (.2) to prepare for and participate in initial case call (.5) with E. Wilson, M. McLoughlin, A. Barajas, R. Gage, C. Choe, C. Wong and C. Mones (all KDW) regarding initial tasks; follow up call with E. Wilson (KDW) (.2); multiple calls with M. McLoughlin (KDW) on immediate tasks and strategy (.4).	JRA	1.30	1599.00
06/01/26	Post-pitch call regarding initial division of labor, early tasks with E. Wilson, M. McLoughlin, A. Barajas, C. Mones (all KDW) (.3); conference with E. Wilson, J. Adams, M. McLoughlin, R. Gage, A. Barajas, C. Choe, T. Zapata, C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor (.5); follow up emails with T. Zapata and C. Mones regarding committee representation and expected next steps (.2).	CW	1.00	605.00
06/01/26	Review overview and background with respect to cases (.4); attend (partial) kickoff call to discuss initial case workstreams (.3).	AJM	0.70	665.00
06/01/26	Call with KDW team to discuss immediate tasks, bylaws, contact sheet, upcoming deadlines (.3); compile precedent documents for team (.3); conference with E. Wilson, J.	MJM	1.70	1929.50

Date	Description	Tkpr	Hours	Amount
	Adams, R. Gage, A. Barajas, T. Zapata, C. Choe, C. Wong, C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor (.5); follow up call with A. Barajas (KDW) to discuss task list (.2); calls with J. Adams (KDW) to discuss immediate tasks (.4).			
06/01/26	Conference with E. Wilson, J. Adams, M. McLoughlin, R. Gage, A. Barajas, T. Zapata, C. Wong, C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor (.5); coordinate with A. Barajas and T. Zapata (both KDW) regarding administrative tasks (.2).	CC	0.70	616.00
06/01/26	Conference with E. Wilson, J. Adams. M. McLoughlin, A. Barajas, and C. Wong (all KDW) to discuss introductory division of labor tasks (.3); conference with E. Wilson, J. Adams, M. McLoughlin, R. Gage, A. Barajas, C. Choe, C. Wong (all KDW) regarding case status, upcoming hearing, and division of labor (.5).	CM	0.80	484.00
06/02/26	Review task list (.3); meet with A. Barajas and C. Choe (both KDW) to discuss task list, bid procedures, and cash collateral (.5); instruction to C. Wong (KDW) on FA pitches (.2); call with KDW, Province, and Ice Miller teams to	MJM	1.60	1816.00

West Marine Committee
Client 031569
Matter 0020
August 7, 2026

Date	Description	Tkpr	Hours	Amount
	discuss case status and strategy (.6).			
06/02/26	Meeting with M. McLoughlin and C. Choe (both KDW) regarding strategy for cases and division of labor (.5); participate in UCC professionals' call alongside E. Wilson, J. Adams, M. McLoughlin, and A. Barajas (all KDW), with Ice Miller and Province teams, regarding case status, strategy, and related action items (.6).	AB	1.10	1083.50
06/02/26	Professionals call with E. Wilson, M. McLoughlin, A. Barajas and C. Choe (all KDW), and Province and Ice Miller teams on initial case information, allocation of work and next steps (.6); follow up call with E. Wilson (KDW) regarding workstreams (.3).	JRA	0.90	1107.00
06/02/26	Conference call with KDW, Province, Ice Miller regarding objections, next week's hearing and case strategy (.6); outline next steps (.2); follow-up calls with J. Adams (KDW) (.3) and C. Samis (IM) (.2) regarding first days and next steps; email traffic with KDW, Province and Ice Miller teams regarding lien review, tax review, store closing, roll sheet, NOA and pro hac (.5).	ERW	1.80	2556.00
06/02/26	Participate in UCC professionals' call alongside E. Wilson, J. Adams, M. McLoughlin, and A. Barajas (all KDW), with Ice Miller and	CC	0.60	528.00

Date	Description	Tkpr	Hours	Amount
	Province teams, regarding case status, strategy, and related action items.			
06/02/26	Emails with Province team regarding cash management and critical vendors proposed orders.	TPZ	0.40	258.00
06/02/26	Emails and call with D. Sandler (Province) regarding overall case status (.2); emails with J. Adams and M. McLoughlin (both KDW) regarding initial review of Hilco agreement and motion to assume same (.2).	RLL	0.40	512.00
06/03/26	Review task list preparatory to status call with J. Adams (KDW) (.4); emails with KDW, PA and IM teams regarding motion to reject, first day orders, confidentiality and investigation (.2); conference call with J. Adams (KDW) preparatory to today's team call (.4); outline open issues (.4); conference call with KDW, PA, and IM teams regarding debtor call, objections and tomorrow's committee call (.8).	ERW	2.20	3124.00
06/03/26	Conference with E. Wilson, J. Adams, M. McLoughlin and A. Barajas (all KDW), alongside Province and Ice Miller professionals to discuss case strategy and immediate tasks to be accomplished (.8); correspondence with M. McLoughlin and T. Zapata (both KDW) regarding action items (.3).	CC	1.10	968.00
06/03/26	Conference with E. Wilson, J. Adams, M.	AB	0.80	788.00

Date	Description	Tkpr	Hours	Amount
	McLoughlin and C. Choe (all KDW), alongside Province and Ice Miller professionals to discuss case strategy and immediate tasks to be accomplished.			
06/03/26	Conference with J. Adams, M. McLoughlin, T. Zapata, and C. Mones (all KDW) regarding case status updates, matter coverage, and next steps.	CW	0.50	302.50
06/03/26	Conference with J. Adams, M. McLoughlin, and C. Wong (all KDW) regarding division of labor and next steps.	CM	0.50	302.50
06/03/26	Conference with J. Adams, M. McLoughlin, C. Mones, and C. Wong (all KDW) regarding case status and next steps.	TPZ	0.50	322.50
06/03/26	Conference with J. Adams, T. Zapata, C. Wong and C. Mones (all KDW) regarding case status updates, matter coverage, and next steps (.5); conference with the KDW and Province teams to discuss the Province/FTI meeting, bid procedures, upcoming hearing (.8).	MJM	1.30	1475.50
06/03/26	Call with E. Wilson (KDW) on updating workstreams (.4); meeting with M., McLoughlin, T. Zapata, C. Wong and C. Mones (all KDW) on task list and projects (.5); prepare for professionals' call (.2); conference with E. Wilson, M. McLoughlin, C. Choe and A. Barajas (all KDW), Province and Ice Miller	JRA	1.90	2337.00

Date	Description	Tkpr	Hours	Amount
	teams on case status (.8).			
06/04/26	Provide KDW team with update from call with Committee members and next steps.	CM	0.40	242.00
06/04/26	Call with Ice Miller team to discuss case updates.	MJM	0.10	113.50
06/04/26	Emails with KDW team regarding creditor calls, distribution lists, first day order revisions, seal motion and UCC call.	ERW	0.90	1278.00
06/05/26	Confer with J. Adams (KDW) preparatory to Monday's team call (.2); email traffic with KDW, IM and Province teams regarding sale objection, creditor calls, cash collateral and revised bid procedures, schedules, SOFAs, bylaws, sale objection distribution and financial records (1.6).	ERW	1.80	2556.00
06/05/26	Confer with E. Wilson (KDW) regarding workstreams and next week's team call (.2); correspondence with D. Radi (PA) regarding their call with FTI on various cash collateral issues and budget (.2).	JRA	0.40	492.00
06/06/26	Email with T. Zapata and C. Mones (both KDW) regarding review of schedules and SOFAs for impact on committee members.	CW	0.40	242.00
06/08/26	Prepare for (.1) and participate in internal call (.3) with KDW team on workstreams for week; follow up call with E. Wilson and M. McLoughlin (both KDW) regarding immediate	JRA	0.80	984.00

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Date	Description	Tkpr	Hours	Amount
	next steps (.2); call with E. Wilson (KDW) on research projects from UCC members and relevant to immediate tasks (.2).			
06/08/26	Conference with E. Wilson, J. Adams, M. McLoughlin, R. Morrison, R. Gage, A. Barajas, T. Zapata, C. Wong, and C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor.	CC	0.30	264.00
06/08/26	Review task list (.3); participate in KDW team call (.3); follow up call with E. Wilson and J. Adams (both KDW) (.2).	MJM	0.80	908.00
06/08/26	Conference with KDW team regarding case status, upcoming hearing, and division of labor.	RLM	0.30	315.00
06/08/26	Telephone conference with E. Wilson, J. Adams, M. McLoughlin, R. Morrison, A. Barajas, C. Choe, T. Zapata, C. Wong, and C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor.	RG	0.30	336.00
06/08/26	Review task list preparatory to KDW weekly team call (.2); participate in KDW weekly team call (.3); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding next steps (.2); follow-up call with J. Adams (KDW) regarding research topics (.2); emails with KDW team regarding SOFA, schedules, solicitation procedures, bylaws, liquidation analysis, special committee investigation and	ERW	1.70	2414.00

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Date	Description	Tkpr	Hours	Amount
	UCC update (.8).			
06/08/26	Conference with E. Wilson, J. Adams, M. McLoughlin, R. Morrison, R. Gage, C. Choe, T. Zapata, C. Wong, and C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor.	AB	0.30	295.50
06/08/26	Conference with E. Wilson, J. Adams, M. McLoughlin, R. Morrison, R. Gage, A. Barajas, C. Choe, C. Wong, and C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor	TPZ	0.30	193.50
06/08/26	Conference with E. Wilson, J. Adams, M. McLoughlin, R. Morrison, R. Gage, A. Barajas, C. Choe, T. Zapata, and C. Wong (all KDW) regarding case status, upcoming hearing, and division of labor.	CM	0.30	181.50
06/08/26	Conference with E. Wilson, J. Adams, M. McLoughlin, R. Morrison, R. Gage, A. Barajas, C. Choe, T. Zapata, and C. Mones (all KDW) regarding case status, upcoming hearing, and division of labor.	CW	0.30	181.50
06/09/26	Communicate with committee professionals and KDW team regarding upcoming filing deadlines.	CM	0.40	242.00
06/09/26	Email communication with KDW litigation team to coordinate research tasks meeting.	CW	0.20	121.00
06/10/26	Emails with KDW and Province teams	ERW	0.80	1136.00

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Date	Description	Tkpr	Hours	Amount
	regarding further deadline extensions, UCC update, research topics, retention bonuses and CV payments.			
06/12/26	Status meeting with M. McLoughlin and C. Choe (both KDW) on status on disclosure statement and cash collateral objections in preparation for filing (.2); calls (3x) with M. McLoughlin (KDW) on same, revisions (.5).	JRA	0.70	861.00
06/12/26	Status meeting with J. Adams and C. Choe (both KDW) on status on disclosure statement and cash collateral objections in preparation for filing (.2); calls (3x) with J. Adams (KDW) on same, revisions (.5).	MJM	0.70	794.50
06/12/26	Conference with J. Adams and M. McLoughlin (both KDW) regarding filing objections and next steps.	CC	0.20	176.00
06/12/26	Emails with Province regarding June 5 variance report.	TPZ	0.30	193.50
06/14/26	Correspondence with H. Congleton and Province team regarding upcoming week, UCC call preparation and team strategy call.	JRA	0.20	246.00
06/15/26	Prep for (.2) and attend conference with KDW regarding case status, upcoming discovery, and division of labor (.9); call with KDW and Province team regarding workstreams and in preparation for committee call tomorrow (.4).	AJM	1.50	1425.00
06/15/26	Conference with KDW team regarding case	CC	0.90	792.00

Date	Description	Tkpr	Hours	Amount
	status and action items.			
06/15/26	Review task list (.3); participate in KDW team call (.9); call with KDW and Province teams to discuss case status (.4).	MJM	1.60	1816.00
06/15/26	Prepare outline and agenda for internal team call today (.4); review updated task list from C. Wong (KDW) (.2); participate with E. Wilson et al (all KDW) on internal call regarding current case status and workstreams (.9); follow up call with E. Wilson (KDW) (.2); call with Province and KDW teams in advance of tomorrow's UCC call (.4); call with E., Wilson, A. Barajas, T. Zapata, et al (all KDW) regarding upcoming deadlines, research and investigations and drafting of necessary pleadings (.3).	JRA	2.40	2952.00
06/15/26	Conference with KDW team regarding case status, upcoming discovery, and division of labor.	RLM	0.90	945.00
06/15/26	Conference with KDW team regarding case status, upcoming discovery, and division of labor (.9); strategize with E. Wilson, J. Adams, A. Barajas, C. Wong, and C. Mones (all KDW) regarding upcoming deadlines, research and investigations, drafting, and division of labor (.3).	TPZ	1.20	774.00
06/15/26	Review task list in advance of KDW team call	AB	1.70	1674.50

Date	Description	Tkpr	Hours	Amount
	(.1); conference with KDW (J. Adams, E. Wilson, M. McLoughlin et al.) regarding case status, upcoming discovery, and division of labor (.9); strategize with E. Wilson, J. Adams, T. Zapata, C. Wong, and C. Mones (all KDW) regarding upcoming deadlines, research and investigations, drafting, and division of labor (.3); call with Province team (S. Kietlinski, H. Congleton, et al) and KDW team (J. Adams, E. Wilson et al) regarding various case updates, including sale process, budget, cash collateral and disclosure statement issues, and materials for committee call (.4).			
06/15/26	Conference with KDW team regarding case status, upcoming discovery, and division of labor.	RG	0.90	1008.00
06/15/26	Conference with KDW team regarding case status, upcoming discovery, and division of labor (.9); strategize with E. Wilson, J. Adams, A. Barajas, T. Zapata, C. Wong (all KDW) regarding upcoming deadlines, research and investigations, and drafting (.3).	CM	1.20	726.00
06/15/26	Review revised task list preparatory to today's weekly internal KDW team call (.2); participate on today's weekly KDW team call (.9); follow-up call with J. Adams (KDW) regarding same and next steps (.2); emails with	ERW	2.80	3976.00

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Date	Description	Tkpr	Hours	Amount
	KDW and Province teams regarding cash collateral, IOIs, workstreams, meet and confer with court and call agenda (.8); conference call with KDW team regarding additional research items and loan review (.3); conference call with KDW and Province teams preparatory to tomorrow's committee call (.4).			
06/15/26	Conference with KDW et al. regarding case status, upcoming discovery, and division of labor (.9); strategize with E. Wilson, J. Adams, A. Barajas, T. Zapata, and C. Mones (all KDW) regarding upcoming deadlines, research and investigations, drafting, and division of labor (.3).	CW	1.20	726.00
06/16/26	Synthesize notes from call with committee members and provide update to KDW team.	CM	0.60	363.00
06/16/26	Emails with KDW, IM and Province teams regarding today's call, debtor retentions, adjournment of hearing and stub rent.	ERW	0.40	568.00
06/16/26	Emails with KDW team regarding case status, prep for second day hearing, response to plan proposal and cash collateral stub rent reserve mechanics (.3); emails with C. Choe (KDW) regarding response to stub rent proposals (.2).	RLL	0.50	640.00
06/17/26	Confer with E. Wilson (KDW) on case status.	JRA	0.20	246.00
06/17/26	Emails with KDW teams regarding investigation (.2); conference call with J.	ERW	0.40	568.00

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Date	Description	Tkpr	Hours	Amount
	Adams (KDW) regarding status and next steps (.2).			
06/18/26	Prepare for (.2) and conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps (1.0); follow up conference with E. Wilson and J. Adams (both KDW) (.3).	MJM	1.50	1702.50
06/18/26	Call with KDW team to discuss workstreams, including plan objection research and investigation.	AJM	1.00	950.00
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps (partial).	CK	0.30	292.50
06/18/26	Prepare for (.2) and call (1.0) with E. Wilson, M. McLoughlin et al (all KDW) on current workstreams going into the weekend; follow up call with E. Wilson and M. McLoughlin (both KDW) on allocation of workstream oversight (.3); further call with E. Wilson (KDW) on investigation status and workstreams from call (.3).	JRA	1.80	2214.00
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps.	WWL	1.00	780.00
06/18/26	Conference with KDW team (E. Wilson, J. Adams, M. McLoughlin et al.) regarding research timeline, discovery issues,	AB	1.00	985.00

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Date	Description	Tkpr	Hours	Amount
	investigation progress, and next steps.			
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps.	TPZ	1.00	645.00
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps.	CM	1.00	605.00
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps.	RG	1.00	1120.00
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps.	CW	1.00	605.00
06/18/26	Review revised task list preparatory to today's internal KDW team call (.3); participate on today's internal team call regarding timeline and discovery (1.0); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding next steps (.3); follow-up call with J. Adams (KDW) regarding same (.3); emails with KDW and Province teams regarding committee update, investigation, research variance reports and contract assumptions (.7).	ERW	2.60	3692.00
06/18/26	Conference with KDW team regarding research timeline, discovery issues, investigation progress, and next steps.	JN	1.00	740.00
06/18/26	Call with KDW team regarding research	RLM	1.00	1050.00

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Date	Description	Tkpr	Hours	Amount
	timeline, discovery issues and investigation.			
06/18/26	Confer (partial) with KDW team regarding investigations, plan research, response to global settlement proposals and next steps.	RLL	0.60	768.00
06/18/26	Call (partial) with KDW team regarding case status, action items and next steps.	CC	0.30	264.00
06/19/26	Prepare for (.3) and call (.6) with E. Wilson, M. McLoughlin et al (all KDW) and Province team on budget refresh, sale process, critical vendor and investigation; follow up call with E. Wilson and M. McLoughlin (both KDW) regarding same and go-forward workstreams (.3); further call with E. Wilson (KDW) on Province necessary analysis and workstreams (.3).	JRA	1.50	1845.00
06/19/26	Call with KDW and Province teams to discuss open workstreams and status of investigation (.6); follow up call with E. Wilson and J. Adams (both KDW) (.3).	MJM	0.90	1021.50
06/19/26	Call with Province team (H. Congleton, D. Radi et al) and KDW team (J. Adams, M. McLoughlin and A. Matott) regarding updated budget, critical vendor payments, disclosure statement hearing, and investigation.	AB	0.60	591.00
06/19/26	Call with core KDW and Province teams regarding workstreams.	AJM	0.60	570.00
06/19/26	Conference call with KDW and Province teams	ERW	1.20	1704.00

Date	Description	Tkpr	Hours	Amount
	regarding status, hearing, budget, CV and investigation (.6); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding same (.3); follow-up call with J. Adams (KDW) (.3).			
06/22/26	Emails with IM and KDW internal teams regarding disclosure statement, revisions to retention application, global settlement, contacts and Wednesday's hearing.	ERW	0.60	852.00
06/23/26	Emails with Province, KDW and IM teams regarding debtor retentions, plan documents and tomorrow's hearing.	ERW	0.80	1136.00
06/24/26	Call with E. Wilson, J. Adams, M. McLoughlin and A. Barajas (all KDW) and Province team regarding plan feasibility, debtors' valuation, and other financial issues.	AJM	0.60	570.00
06/24/26	Call with E. Wilson, J. Adams, A. Barajas, A. Matott (all KDW) and Province team regarding plan feasibility, company valuation, and other financial issues.	MJM	0.60	681.00
06/24/26	Call with E. Wilson (KDW) in preparation for Province update call (.3); participate in call (partial) with E. Wilson, M. McLoughlin et al (all KDW) and Province team on status, workstreams and next steps (.5).	JRA	0.80	984.00
06/24/26	Call with E. Wilson, J. Adams, M. McLoughlin, A. Matott (all KDW) and	AB	0.60	591.00

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Date	Description	Tkpr	Hours	Amount
	Province team regarding plan feasibility, company valuation, and other financial issues.			
06/24/26	Conference call with J. Adams (KDW) regarding status, next steps and preparatory to Province call (.3); emails with KDW and Province teams regarding investigation, fee estimate, tax issues and call with MRT (.6); conference call with KDW and Province teams regarding feasibility, valuation and settlement (.6); review precedent global settlement term sheets (.6); email from M. McLoughlin (KDW) regarding same (.3).	ERW	2.40	3408.00
06/25/26	Correspondence with Ice Miller team on 2004 motion, UCC update and status of their analysis on debtor retention applications.	JRA	0.20	246.00
06/26/26	Call with internal KDW core team of M. McLoughlin, A. Barajas and A. Matott (all KDW) on current workstreams and research.	JRA	1.00	1230.00
06/26/26	Call with J. Adams, M. McLoughlin, and A. Barajas (all KDW) regarding status of investigation, discovery documents, lien challenge and plan objection research, and case strategy.	AJM	1.00	950.00
06/26/26	Prepare for (.2) and participate in call (1.0) with J. Adams, A. Barajas, A. Matott (all KDW) to discuss research projects, investigation status, strategy for same.	MJM	1.20	1362.00

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Date	Description	Tkpr	Hours	Amount
06/26/26	Call with J. Adams, M. McLoughlin, and A. Matott (all KDW) regarding plan and challenge research issues, investigation facts, and case strategy.	AB	1.00	985.00
06/26/26	Emails with KDW, IM and PA teams regarding in person meeting, research items, 2004, shortened time and committee call (.6); emails with M. McLoughlin (KDW) regarding status and next steps (.2); review and revise global settlement outline (.4); cross-reference precedent term sheets (.4); email from M. McLoughlin (KDW) regarding same (.1).	ERW	1.70	2414.00
06/29/26	Call with E. Wilson, J. Adams, M. McLoughlin, and A. Barajas (all KDW) and Province team to consider settlement construct and prepare for weekly committee call.	AJM	0.50	475.00
06/29/26	Prepare for (.1) and call (.5) with E. Wilson, M. McLoughlin et al (all KDW) and Province team on preparation for tomorrow's UCC call and potential settlement constructs; follow up call with E. Wilson (KDW) on same (.2).	JRA	0.80	984.00
06/29/26	Prepare for (.2) and call with E. Wilson, J. Adams, A. Barajas, A. Matott (all KDW) and Province team to consider settlement construct and prepare for weekly Committee call (.5).	MJM	0.70	794.50
06/29/26	Call with E. Wilson, J. Adams, M. McLoughlin, A. Matott (all KDW) and	AB	0.50	492.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

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Date	Description	Tkpr	Hours	Amount
	Province team to consider settlement construct and prepare for weekly Committee call.			
06/29/26	Conference call with KDW and Province teams regarding settlement and tomorrow's committee call (.5); follow-up call with J. Adams (KDW) (.2); emails with KDW and Province teams regarding same, document production, in person meeting with debtor and weekly UCC call (.8).	ERW	1.50	2130.00
06/30/26	Meeting with M. McLoughlin, A. Barajas and A. Matott (all KDW) on various workstreams and team status (.9); call with M. McLoughlin and A. Matott (both KDW) and Province team on their current workstreams and timing (.4).	JRA	1.30	1599.00
06/30/26	Review task list (.3); call with J. Adams, A. Barajas, A. Matott (all KDW) to discuss current workstreams, plan, and lien challenge task lists (.9); call with J. Adams, A. Matott (both KDW), B. Steffan, and H. Congleton (both Province) regarding valuation and feasibility analyses (.4).	MJM	1.60	1816.00
06/30/26	Call with J. Adams and M. McLoughlin (both KDW), B. Steffan, and H. Congleton (both Province) regarding valuation and feasibility analyses (.4); prep for (.2) and attend call with J. Adams, M. McLoughlin, and A. Barajas (all KDW) regarding case workstreams and	AJM	1.50	1425.00

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Date	Description	Tkpr	Hours	Amount
	ongoing research related to standing motion, complaint, and plan objection (.9).			
06/30/26	Call with J. Adams, M. McLoughlin, and A. Matott (all KDW) regarding case workstreams and ongoing research related to standing motion, complaint, and plan objection.	AB	0.90	886.50
06/30/26	Emails with KDW and Province teams regarding FSG claims, today's call and debtor meeting.	ERW	0.60	852.00
Total Services for this Matter:				109,924.50
Total this Invoice				$109,924.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	9.50	985.00	$9,357.50
AJM	Matott, Andrew J	7.40	950.00	7,030.00
CC	Choe, Connie	4.10	880.00	3,608.00
CK	Kleshinski, Courtney	0.30	975.00	292.50
CM	Mones, Chrissie	5.20	605.00	3,146.00
CW	Wong, Clovis	4.60	605.00	2,783.00
ERW	Wilson, Eric	25.40	1,420.00	36,068.00
JN	Noh, Jeiel	1.00	740.00	740.00
JRA	Adams, Jason	16.20	1,230.00	19,926.00
MJM	McLoughlin, Maeghan J	14.30	1,135.00	16,230.50
RG	Gage, Rich	2.70	1,120.00	3,024.00
RLL	LeHane, Robert L	1.50	1,280.00	1,920.00
RLM	Morrison Jr., Randall	2.20	1,050.00	2,310.00
TPZ	Zapata, Tammy	4.20	645.00	2,709.00
WWL	Lee, William W	1.00	780.00	780.00

EXHIBIT J

July 2026 Invoices

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969890

031569 West Marine Committee
0001 Case Administration

Account Summary And Remittance Form

Legal Services:	$968.00
Disbursements and Other Charges:	$3,392.01
Total Amount Due:	**$4,360.01**

Terms: Payment Due on or Before September 24, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969890

Client 031569
Matter 0001 Case Administration

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Review docket for updated critical deadlines and update calendar regarding bar date accordingly.	SA	0.20	$77.00
07/15/26	Review, organize and prepare precedent documents for preparation of binders.	GC	2.00	770.00
07/16/26	Review docket for impact on UCC to summarize docket and maintain internal calendar.	CW	0.20	121.00

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MADISON, N.J.	NEW YORK	LOS ANGELES
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Total Services for this Matter:		968.00

Other Charges:

Meals	$258.19	
Binding	31.05	
Westlaw Research	2,363.74	
Lexis Research	739.03	
Total Other Charges for this Matter:		3,392.01
Total this Invoice		$4,360.01

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
CW	Wong, Clovis	0.20	605.00	$121.00
GC	Capone, Gabi	2.00	385.00	770.00
SA	Alceus, Sherlly	0.20	385.00	77.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969891

031569	West Marine Committee
0002	Pleadings Review

Account Summary And Remittance Form

Legal Services:	$9,805.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$9,805.50**

Terms: Payment Due on or Before September 24, 2026

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FEDERAL ID NO. 13-5335107

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969891

Client 031569
Matter 0002 Pleadings Review

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Review docket for potential impact on UCC to draft docket update and maintain calendar.	CW	0.70	$423.50
07/01/26	Review C. Wong (KDW) update on yesterday's filed pleadings and orders.	RLM	0.10	105.00
07/01/26	Review debtors objection to discovery requests (.7); provide update and analysis to KDW team (.6).	CM	1.30	786.50
07/01/26	Review summary of debtor opposition to UCC 2004 motion.	RLL	0.20	256.00
07/01/26	Review debtors' objection to UCC 2004 motion.	AB	0.50	492.50
07/02/26	Review C. Wong (KDW) docket report for July 1.	JRA	0.10	123.00
07/02/26	Review C. Wong (KDW) summary of recently filed pleadings.	ERW	0.20	284.00
07/02/26	Review docket for impact on UCC to draft docket update and maintain team calendars.	CW	0.20	121.00
07/06/26	Review docket for potential impact on UCC to draft internal docket update and maintain calendar.	CW	0.70	423.50
07/07/26	Review C. Wong (KDW) update regarding various pleadings filed on July 6, including claims register (.1); review same (.2) and	JRA	0.40	492.00

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MADISON, N.J. NEW YORK LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
	instructions to C. Wong (KDW) on analysis of same and inclusion in next UCC update (.1).			
07/07/26	Review C. Wong (KDW) pleadings update.	MJM	0.20	227.00
07/07/26	Review docket for potential impact on UCC to draft internal docket update.	CW	0.50	302.50
07/08/26	Review C. Wong (KDW) pleading report for today.	JRA	0.10	123.00
07/08/26	Review docket for potential impact on UCC and draft internal docket update.	CW	0.60	363.00
07/08/26	Review C. Wong (KDW) summary (.1) and pleadings for impact (.2); email to C. Wong (KDW) regarding same (.1).	ERW	0.40	568.00
07/09/26	Review docket for potential impact on UCC to draft internal docket update.	CW	0.70	423.50
07/09/26	Review summary of recently filed pleadings.	ERW	0.10	142.00
07/10/26	Review C. Wong (KDW) summary of pleadings.	ERW	1.00	1420.00
07/10/26	Review docket and pleadings to maintain calendars (.6); draft internal docket update (1.3).	CW	1.90	1149.50
07/13/26	Review docket for potential impact on UCC and maintain internal calendar.	CW	0.10	60.50
07/14/26	Review docket for potential impact on UCC to draft docket update and maintain internal calendar.	CW	1.10	665.50
07/14/26	Review C. Wong (KDW) docket summary.	ERW	0.10	142.00
07/15/26	Review docket for potential impact on UCC to	CW	0.70	423.50

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MADISON, N.J.	NEW YORK	LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
	summarize docket and maintain internal calendar.			
07/15/26	Review C. Wong (KDW) regarding pleading summary.	ERW	0.10	142.00
07/16/26	Update process for KDW to receive notifications of filings via the Court's ECF system.	TB	0.20	86.00
07/17/26	Review docket for potential impact on UCC.	CW	0.10	60.50
Total Services for this Matter:				9,805.50
Total this Invoice				$9,805.50

Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	0.50	985.00	$492.50
CM	Mones, Chrissie	1.30	605.00	786.50
CW	Wong, Clovis	7.30	605.00	4,416.50
ERW	Wilson, Eric	1.90	1,420.00	2,698.00
JRA	Adams, Jason	0.60	1,230.00	738.00
MJM	McLoughlin, Maeghan J	0.20	1,135.00	227.00
RLL	LeHane, Robert L	0.20	1,280.00	256.00
RLM	Morrison Jr., Randall	0.10	1,050.00	105.00
TB	Burns, Tom	0.20	430.00	86.00

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969892

031569	West Marine Committee
0003	Retention Matters

Account Summary And Remittance Form

Legal Services:	$284.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$284.00**

Terms: Payment Due on or Before September 24, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969892

Client 031569
Matter 0003 Retention Matters

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/06/26	Emails from C. Samis (IM) (.1) and L. Casey (UST) (.1) regarding UCC professionals retention applications.	ERW	0.20	$284.00
Total Services for this Matter:				284.00
Total this Invoice				$284.00

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Tkpr	Timekeeper	Hours	Rate	Amount
ERW	Wilson, Eric	0.20	1,420.00	$284.00

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969893

031569	West Marine Committee
0005	Financing

Account Summary And Remittance Form

Legal Services:	$7,169.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$7,169.00**

Terms: Payment Due on or Before September 24, 2026

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FEDERAL ID NO. 13-5335107

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969893

Client 031569
Matter 0005 Financing

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/02/26	Review cash collateral variance report from K. Facibene (KE).	JRA	0.10	$123.00
07/02/26	Review weekly variance report (.1); emails from K. Facibene (KE) and J. Adams (KDW) regarding same (.1).	ERW	0.20	284.00
07/06/26	Review cash collateral and variance reports.	MJM	0.20	227.00
07/06/26	Review cash report (.1); email from K. Facibene (KE) regarding same (.1).	ERW	0.20	284.00
07/07/26	Review weekly reporting on cash from K. Facibene (KE).	JRA	0.10	123.00
07/07/26	Emails with B. Nakhaimousa (KE) regarding cash collateral hearing (.1); review docket for pending objections (.2); emails with internal team regarding hearing (.1).	MJM	0.40	454.00
07/09/26	Review weekly variance report.	MJM	0.20	227.00
07/09/26	Briefly review updated cash collateral reporting from K. Facibene (KE).	JRA	0.10	123.00
07/10/26	Review weekly variance report (.1); emails from J. Adams (KDW) and K. Facibene (KE) regarding same (.1).	ERW	0.20	284.00
07/13/26	Review Province correspondence regarding prior fee reports (.1); further emails with A. Barajas (KDW) regarding same (.1); coordinate	MJM	0.40	454.00

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Date	Description	Tkpr	Hours	Amount
	weekly fee reporting (.2).			
07/13/26	Review cash collateral reporting from K. Facibene (KE).	JRA	0.10	123.00
07/16/26	Emails with C. Samis (IM) regarding fee reporting and status.	ERW	0.20	284.00
07/20/26	Coordinate weekly fee reporting.	MJM	0.20	227.00
07/29/26	Review and analyze debtors' updated final cash collateral order and redlines to prior KDW draft (.7); emails with J. Adams (KDW) regarding remaining cash collateral issues (.2); review precedent regarding extension of challenge period (.2); edit final cash collateral order to include UCC comments (.5).	AB	1.60	1576.00
07/30/26	Review A. Barajas (KDW) comments to updated draft of final cash collateral order (.3); provide additional comments to same and instructions on next steps and finalizing (.3).	JRA	0.60	738.00
07/30/26	Review revised cash collateral order.	ERW	0.20	284.00
07/30/26	Review J. Adams (KDW) additional comments to final cash collateral order (.1) and edit draft final cash collateral order to incorporate same (.2); call and emails with L. Heilman and M. Vesper (both Ballard Spahr) regarding language in final cash collateral order on stub rent issues (.3); call with I. Gold (Allen Matkins) regarding same (.1); email debtors counsel comments to final cash collateral order	AB	0.90	886.50

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
	(.1); call with M. Vesper (Ballard Spahr) regarding landlords updated comments to final cash collateral order (.1).			
07/31/26	Review proposed revised draft of cash collateral order from Kirkland to incorporate revisions from lenders and landlords (.2); follow up correspondence with A. Barajas (KDW) on same and sign off (.1).	JRA	0.30	369.00
07/31/26	Review edits made in debtors updated final cash collateral order.	AB	0.10	98.50
Total Services for this Matter:				7,169.00
Total this Invoice				$7,169.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	2.60	985.00	$2,561.00
ERW	Wilson, Eric	1.00	1,420.00	1,420.00
JRA	Adams, Jason	1.30	1,230.00	1,599.00
MJM	McLoughlin, Maeghan J	1.40	1,135.00	1,589.00

KELLEY DRYE & WARREN LLP

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969894

031569	West Marine Committee
0007	Executory Contracts and Leases

Account Summary And Remittance Form

Legal Services:	$1,488.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$1,488.00**

Terms: Payment Due on or Before September 24, 2026

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FEDERAL ID NO. 13-5335107

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969894

Client 031569
Matter 0007 Executory Contracts and Leases

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Review update on status of cure amounts and objection deadline (1.1); call with B. Weiss (Hilco) regarding lease modification negotiations between company and landlord0s (.3).	RLL	0.40	$512.00
07/01/26	Review lease rejection orders and notices of store closings.	CW	0.30	181.50
07/17/26	High level review of Jantzen, Egis, Fernandina, Gas Lite, Bell-East, Power Probe, Pan Jack, Gator, Libman, Google, Rec-Com, SeaFlo, Easton, Sullivan, and Weinberg cure and assumption objections.	MJM	0.70	794.50
Total Services for this Matter:				1,488.00
Total this Invoice				$1,488.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
CHICAGO STAMFORD SAN DIEGO
HOUSTON WASHINGTON SAN FRANCISCO

Tkpr	Timekeeper	Hours	Rate	Amount
CW	Wong, Clovis	0.30	605.00	$181.50
MJM	McLoughlin, Maeghan J	0.70	1,135.00	794.50
RLL	LeHane, Robert L	0.40	1,280.00	512.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969895

031569	West Marine Committee
0009	Claims Administration

Account Summary And Remittance Form

Legal Services:	$1,560.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$1,560.50**

Terms: Payment Due on or Before September 24, 2026

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969895

Client 031569
Matter 0009 Claims Administration

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Review MRT trade agreement (.1); email from S. Borovinskaya (YC) regarding same (.1).	ERW	0.20	$284.00
07/07/26	Review claims register for potential impact on UCC and summarize claims pool status.	CW	1.20	726.00
07/09/26	Review claims register for potential impact on UCC.	CW	0.30	181.50
07/14/26	Update from Province on status of critical vendor and similar payments to date (.1); follow up correspondence on same (.1).	JRA	0.20	246.00
07/30/26	Review report from S. Borovinskaya (YCST) on proposed critical vendor payment.	JRA	0.10	123.00
Total Services for this Matter:				1,560.50
Total this Invoice				$1,560.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

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Tkpr	Timekeeper	Hours	Rate	Amount
CW	Wong, Clovis	1.50	605.00	$907.50
ERW	Wilson, Eric	0.20	1,420.00	284.00
JRA	Adams, Jason	0.30	1,230.00	369.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969896

031569	West Marine Committee
0010	Plan and Disclosure Statement

Account Summary And Remittance Form

Legal Services:	$146,336.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$146,336.50**

Terms: Payment Due on or Before September 24, 2026

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KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969896

Client 031569
Matter 0010 Plan and Disclosure Statement

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Review revised settlement term sheet (.3); cross-reference select decisions from plan research memo (.8); outline open plan items (.4).	ERW	1.50	$2130.00
07/01/26	Revise draft of global settlement offer.	MJM	0.20	227.00
07/02/26	Email Province team regarding valuation and feasibility analysis.	AJM	0.20	190.00
07/05/26	Continue research on value allocation in going concern reorganization between secured creditors on specific assets and enterprise value.	JRA	1.60	1968.00
07/06/26	Research regarding expert valuations and related burdens in Third Circuit (1.3); review capital structure immediately prior to petition date and analysis of 1129(a)(10) and 1126(c) requirements (1.6).	AJM	2.90	2755.00
07/06/26	Confer with E. Wilson (.3) and M. McLoughlin (.2) (both KDW) on latest draft settlement offer from debtors.	JRA	0.50	615.00
07/06/26	Analyze plan research in connection with plan objection outline (.5); review precedent objections (.5); outline plan objection (.5).	CC	1.50	1320.00
07/06/26	Review debtors' counteroffer to settlement	MJM	1.20	1362.00

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Date	Description	Tkpr	Hours	Amount
	proposal (.2); discuss same with J. Adams (KDW) (.2); review valuation (.3) and feasibility (.3) analysis; emails with B. Steffen (Province) regarding valuation report (.2).			
07/06/26	Review Kirkland's counteroffer to UCC settlement proposal.	AB	0.30	295.50
07/06/26	Conference call with J. Adams (KDW) regarding counter to settlement.	ERW	0.30	426.00
07/07/26	Correspondence with A. Matott (KDW) regarding valuation issues and plan objection (.3); coordinate with A. Barajas (KDW) on related topics (.3); review latest counterproposal to settlement term sheet (.2); continue outlining and drafting background (2.9) and legal sections for plan objection (.8); review precedent samples (.4).	CC	4.90	4312.00
07/07/26	Revise settlement term sheet.	MJM	0.90	1021.50
07/08/26	Further revisions to settlement proposal (.6); discuss same with E. Wilson and J. Adams (both KDW) (.6); numerous emails with H. Congleton (Province) regarding potential causes of action (.3).	MJM	1.50	1702.50
07/08/26	Review draft updated settlement term sheet from M. McLoughlin (KDW) (.2); prepare notes on same (.2); call with E. Wilson and M. McLoughlin (both KDW) on same (.6).	JRA	1.00	1230.00
07/08/26	Continue review and analysis of plan research	ERW	1.80	2556.00

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Date	Description	Tkpr	Hours	Amount
	issues memo (.8); review proposed revised settlement offer (.3); email from M. McLoughlin (KDW) regarding same (.1); confer with M. McLoughlin and J. Adams (both KDW) regarding counter offer (.6).			
07/08/26	Conduct additional research on plan objection issues related to valuation and feasibility (2.2); continue review of precedent objections (1.2); draft preliminary statement (1.1); outline and draft background sections on company, bankruptcy process and historic transactions (3.5) and legal arguments pertaining to plan confirmation issues including feasibility, absolute priority, unfair discrimination, best interest of creditors and valuation (2.7).	CC	10.70	9416.00
07/09/26	Continue outlining legal arguments and plan objection (.6); continue drafting background facts or plan objection (1.9); review plan and disclosure statement for related issues (.6); continue research relating to legal bases relating to section 1129 requirements including valuation and feasibility (2.4).	CC	5.50	4840.00
07/09/26	Review Serta (.6) and continue review of ResCap (.8) decisions in connection with plan issues.	ERW	1.40	1988.00
07/09/26	Further revisions to settlement proposal (.2); emails with H. Congleton (Province) regarding	MJM	0.40	454.00

Date	Description	Tkpr	Hours	Amount
	same (.2).			
07/10/26	Numerous revisions to settlement proposal (.5); send same to Kirkland team (.1).	MJM	0.60	681.00
07/10/26	Review various iterations of settlement term sheet from M. McLoughlin (KDW) (.2) and provide comments (.1); call with E. Wilson (KDW) on feasibility questions (.2).	JRA	0.50	615.00
07/10/26	Discuss status of plan objection draft and supplemental research/information with C. Choe (KDW) (.3); research regarding feasibility analysis and arguments to incorporate in plan objection (.4); emails with S. Gladieux (IM) regarding feasibility research and precedent (.2).	AJM	0.90	855.00
07/10/26	Continue finalizing outline of plan objection legal arguments (.5); continue drafting legal arguments sections relating to section 1129 requirements (2.6); review feasibility issues and liquidation analysis (.8); conduct and analyze related research (.5); review valuation research from Province (.5); review filed pleadings including rule 2004 motion and debtor objection to same for background (.4); review plan and disclosure statement (.6); confer with A.Matott (KDW) on same (.3).	CC	6.20	5456.00
07/10/26	Conference call with J. Adams (KDW) regarding plan feasibility.	ERW	0.20	284.00

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Date	Description	Tkpr	Hours	Amount
07/13/26	Review and revise preliminary draft of plan objection (2.1); emails with C. Choe, T. Zappata, and C. Mones (all KDW) regarding open plan research items (.2).	AJM	2.30	2185.00
07/13/26	Review A. Matott (KDW) comments to the plan objection (.6); emails with T. Zapata and C. Mones (both KDW) regarding supplemental research (.2); review supplemental research (.3).	CC	1.10	968.00
07/13/26	Review settlement offer (.3); draft update regarding same (.2); emails with J. Adams (KDW) regarding same (.1).	MJM	0.60	681.00
07/13/26	Review precedent research on discounted cash flow analysis (.2); conduct research on valuation methodologies (1.9).	CM	2.10	1270.50
07/13/26	Research delaware and third circuit case law on standard for class impairment and artificial impairment (1.9); draft email regarding findings on same for A. Matott and C. Choe (both KDW) (.5).	TPZ	2.40	1548.00
07/13/26	Continue review and analyze of transaction timeline (.2); email from R. Gage (KDW) regarding Samson plan (.1); cross-reference Samson plan (.3) and decision (.3); review and analyze Province proposal for contingent value settlement payment (.6); cross-reference precedent, JC and TCG (.6); review and	ERW	3.20	4544.00

Date	Description	Tkpr	Hours	Amount
	comment on various iterations of revised settlement term sheet (.7); final review of revised settlement proposal (.3); emails with M. McLoughlin (KDW) and T. Eck (KE) regarding same (.1).			
07/14/26	Investigate details of case law on artificial impairment (2.2); call with A. Matott (KDW) on same (.2); draft memo regarding findings and analysis on same (1.0).	TPZ	3.40	2193.00
07/14/26	Conduct research regarding pre-petition marketing process (2.4); research impact of credit bidding in valuation scenario (2.3); research use of alternative valuation methods (2.7); provide research findings to C. Choe and A. Matott (both KDW) (1.7).	CM	9.10	5505.50
07/14/26	Review and analyze debtors' further counter-offer (.2); conference call with J. Adams (KDW) regarding same (.3).	ERW	0.50	710.00
07/14/26	Review preliminary analysis regarding plan impairment issues (.4) and coordinate follow up research related to the same with KDW research team (.2); assess preliminary analysis regarding marketing affect on valuation analysis (.3) emails with C. Mones (KDW) on valuation issues (.2); attention to emails with S. Gladieux (IM) regarding sealing motion for plan objection (.1); coordinate with C. Wong	AJM	4.80	4560.00

Date	Description	Tkpr	Hours	Amount
	(KDW) on calendaring discovery, sealing, and plan objection deadlines (.1); consider revisions to draft plan objection based on supplemental research (.4); communications with C. Choe (KDW) to coordinate plan objection workstreams (.2); call with C. Choe (KDW) regarding revisions to plan objection arguments and supplemental research (.5); review cases related to valuation based on market tests (.4); meeting with J. Adams, M. McLoughlin, A. Barajas and C. Choe (all KDW) regarding plan issues and scope of objection (.3); research regarding valuation evidence (1.3); call with T. Zappata (KDW) regarding plan research into impairment issues (.2); review relevant precedent regarding goodwill arguments in plan objection (.2).			
07/14/26	Further analyze debtor settlement term sheet (.5); confer with E. Wilson (KDW) on same (.3); formulate potential response (.2); confer with M. McLoughlin (KDW) on same (.2); participate in update call with M. McLoughlin, A. Barajas, C. Choe and A. Matott (all KDW) on plan objection (.3).	JRA	1.50	1845.00
07/14/26	Confer with A. Matott (KDW) regarding plan objection and valuation issues (.5); conference with M. McLoughlin, J. Adams and A. Matott	CC	2.10	1848.00

Date	Description	Tkpr	Hours	Amount
	(all KDW) regarding valuation and plan objection issues (.3); review and start revision of pertinent plan objection argument and background (1.3).			
07/14/26	Call with J. Adams (KDW) to discuss counteroffer (.2); revise same (.4); call with J. Adams, A. Barajas, A. Matott, and C. Choe (all KDW) to discuss plan objection (.3); follow up with J. Adams (KDW) on open issues (.2); begin outlining scope of confirmation objection (.4); review precedent objections (.4); emails with C. Mones (KDW) related to further research (.2).	MJM	2.10	2383.50
07/14/26	Call with KDW team (J. Adams, M. McLoughlin, C. Choe and A. Matott) regarding plan objection.	AB	0.30	295.50
07/15/26	Review goodwill research (.5); revise preliminary statement to confirmation objection per A. Matott (KDW) comments (.7); conference with KDW team regarding plan objection (.5); continue revisions to argument section (.6).	CC	2.30	2024.00
07/15/26	Emails with Kirkland regarding settlement offer (.1); call with Kelley Drye and Province teams to discuss settlement offer, investigation work streams (.3); follow up emails with J. Adams (KDW) (.2); discuss plan objection	MJM	6.00	6810.00

Date	Description	Tkpr	Hours	Amount
	with A. Barajas (KDW) (.3); call with KDW team regarding status of confirmation objection (.5); conference with J. Adams (KDW) regarding same (.5); analyze plan-related research memorandum (2.2); begin reviewing case law, reported decisions, and related information regarding plan valuation (1.9).			
07/15/26	Review precedent from Ice Miller regarding valuation and feasibility analysis (.6); call with KDW and Province teams regarding case status and valuation analysis (.3); research regarding NOLs and tax carryforwards (.6); call with M. McLoughlin, A. Barajas, C. Choe, and C. Mones (all KDW) regarding plan research and current plan objection draft (.5); follow up discussion of open plan / research issues with A. Barajas (KDW) (.3).	AJM	2.30	2185.00
07/15/26	Attend call with KDW team (M. McLoughlin, and A. Matott) and Province team regarding Committee's counter settlement offer and plan valuation issues (.3); confer with M. McLoughlin (KDW) regarding plan confirmation objection issues (.3); review precedent confirmation objection, research, and case law regarding goodwill in connection with a confirmation objection (.4); call with M. McLoughlin, A. Matott, C. Choe and C. Mones	AB	2.70	2659.50

Date	Description	Tkpr	Hours	Amount
	(all KDW) regarding UCC confirmation objection (.5); meeting with A. Matott (KDW) regarding plan research issues (.3); review precedent unsecured creditors' committee confirmation objection for drafting arguments in UCC confirmation objection (.9).			
07/15/26	Analyze relevant decisions and pleadings related to valuation disputes before Judge Owens and courts' general assessment of 552(b) post-petition equity arguments (.7); conference with M. McLoughlin (KDW) on same and status of confirmation objection (.5); conference with E. Wilson (KDW) on settlement (.2).	JRA	1.40	1722.00
07/15/26	Research valuation and plan challenges (.3); provide summary regarding same to KDW team (.6); provide research documents and precedent to M. McLoughlin (KDW) (.2); attend call with M. McLoughlin, A. Barajas, A. Matott, and C. Choe (all KDW) on plan objection (.5).	CM	1.60	968.00
07/15/26	Review precedent from Ice Miller regarding Committee valuation and feasibility analysis (.2); review research regarding NOLs and tax carryforwards (.3).	RLM	0.50	525.00
07/15/26	Review further revised UCC counter (.2); conference call with J. Adams (KDW)	ERW	1.10	1562.00

Date	Description	Tkpr	Hours	Amount
	regarding latest settlement offer and next steps (.2); continue review and analysis of plan objection memo (.3); emails with M. McLoughlin and C. Mones (both KDW) regarding same (.1); cross-reference pleadings (.3).			
07/16/26	Continue review of relevant case law and decisions regarding confirmation issues (1.1); emails with P. Weintraub (KDW) regarding ResCap decision and its progeny (.2); review additional research (.3).	MJM	1.60	1816.00
07/16/26	Review precedent Third Circuit bankruptcy court decision regarding goodwill and unencumbered value (.2); review briefs arguing for goodwill and unencumbered value for general unsecured creditors (.2).	AB	0.40	394.00
07/16/26	Continue review of outline and revisions to background for plan objection (.8); draft feasibility arguments and review related research (.8); update argument sections for new research (2.2); review related research and precedent (.5).	CC	4.30	3784.00
07/16/26	Conduct additional research in connection with confirmation challenges and goodwill arguement (.9); summarize cases related to same (1.2); emails with M. McLoughlin and J. Adams (both KDW) related to same (.2).	PAW	2.30	2334.50

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Date	Description	Tkpr	Hours	Amount
07/16/26	Review P. Weintraub (KDW) research regarding goodwill.	ERW	0.30	426.00
07/17/26	Continue revising research related to confirmation objection (.9); review settlement offer (.2); emails with E. Wilson and J. Adams regarding same (.2); call with E. Wilson and J. Adams (both KDW) to discuss plan and settlement (.4); revise counter (.3); emails with M. Nestor (YC) regarding same (.1).	MJM	2.10	2383.50
07/17/26	Confer with E. Wilson and M. McLoughlin (both KDW) on counter to settlement based on UCC call.	JRA	0.40	492.00
07/17/26	Review latest version of settlement term sheet (.2); continue outlining and revising plan objection arguments (.8); coordinate with A. Barajas (KDW) on next steps (.2).	CC	1.20	1056.00
07/17/26	Review debtors' updated counter settlement offer (.2); review draft UCC confirmation objection (.2).	AB	0.40	394.00
07/17/26	Research regarding valuation methodologies and assumptions/adjustments applicable to reorganized companies (3.1); attention to internal emails regarding status of open workstreams (.1).	AJM	3.20	3040.00
07/17/26	Review Province's public company selection materials regarding valuation methodologies (.9); internal emails with KDW team regarding	RLM	1.00	1050.00

Date	Description	Tkpr	Hours	Amount
	same (.1).			
07/17/26	Review and analyze various debtor and committee settlement proposals (.4); call with J. Adams and M. McLoughlin (both KDW) regarding settlement (.4); emails with KDW and PA teams regarding same (.2).	ERW	1.00	1420.00
07/20/26	Emails with J. Adams (KDW) to discuss status of settlement and response to same (.2); review debtors' counter offer (.2); call with E. Wilson (KDW), C. Samis (IM), S. Kietlinski and H. Congleton (both Province) regarding same (.4); begin drafting response to same (.2); outline key revisions to plan if settlement reached (.5).	MJM	1.50	1702.50
07/20/26	Review further settlement offers and counters (.1); call with M. McLoghlin (KDW) IM and Province teams regarding same (.4).	ERW	0.50	710.00
07/22/26	Review plan supplement (.3); emails with C. Wong (KDW) regarding same (.1).	MJM	0.40	454.00
07/22/26	Brief review of plan supplement filings related to assumed and rejected contracts and retained actions (.2); correspondence with M. McLoughlin and C. Wong (both KDW) on review of same and update to UCC on same (.2).	JRA	0.40	492.00
07/23/26	Revise first amended plan (3.9); emails with J. Adams, A. Barajas, and C. Choe (all KDW) regarding same and next steps (.2).	MJM	4.10	4653.50

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Date	Description	Tkpr	Hours	Amount
07/24/26	Meeting with professionals on settlement status (.3); correspondence with M. Nestor (YCST) regarding latest proposal (.3).	JRA	0.60	738.00
07/27/26	Review further updated proposal from M. Nestor (YCST) (.1); follow up correspondence on same with M. Nestor (YCST) (.1); update E. Wilson and M. McLoughlin (both KDW) on same (.1).	JRA	0.30	369.00
07/27/26	Conference call with P. Navid (.3) and S. Kietlinski (.3) (both PA) regarding settlement and next steps; emails with J. Adams (KDW) (.2) and S. Kietlinski (PA) (.2) regarding same; review latest term sheet (.2); review further revised settlement term sheet (.2).	ERW	1.40	1988.00
07/28/26	Review and coordinate comments to plan as it relates to proposed committee settlement	CC	0.40	352.00
07/28/26	Conference call with S. Kietlinski (PA) regarding settlement, plan and trust.	ERW	0.50	710.00
07/29/26	Review plan supplement and related deadlines (.2); review latest settlement term sheet (.5); review latest version of plan from debtors (.9); start preliminary review and mark-up of proposed amended plan per M. McLoughlin (KDW) comments (3.1).	CC	4.70	4136.00
07/29/26	Conference call with C. Samis (IM) regarding settlement and next steps.	ERW	0.30	426.00
07/30/26	Continue analysis of debtors changes to	CC	5.80	5104.00

Date	Description	Tkpr	Hours	Amount
	amended plan (.5); continue mark-up of plan provisions (2.5); review of precedent (.4); make final changes (.5); correspondence with landlord counsel/Realty regarding global comments to confirmation order and plan issues (.5); confer with J. Adams (KDW) on comments (.2); incorporate revisions (1.2).			
07/30/26	Initial review of revised plan (.3) and cash collateral order (.2); confer (.3) and emails (.2) (2x) with S. Balasiano (BA) regarding trusteeship; review revised plan documents regarding settlement (.3).	ERW	1.30	1846.00
07/30/26	Begin providing additional comments to C. Choe (KDW) revised draft of plan to incorporate UCC settlement and trust structure (2.8); conference with C. Choe (KDW) regarding my comments through the first 40 pages to begin further revisions (.2); provide comments to final sections of plan draft (1.1); correspondence with C. Choe (KDW) regarding feedback from landlords on plan revisions (.1).	JRA	4.20	5166.00
07/30/26	Review precedent GUC trust agreements for drafting trust agreement (.4); review UCC comments to West Marine plan provisions regarding trust agreement for same (.5); begin drafting West Marine GUC Trust agreement	AB	1.10	1083.50

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Date	Description	Tkpr	Hours	Amount
	(.2).			
07/31/26	Review further updated draft of revised plan from C. Choe (KDW) (.2) and provide additional comments to same (.3); generate initial form of trust agreement based on JOANN model utilizing updated plan draft sent to debtors today (.3); brief review of L. Casey (UST) email outlining notes and comments to prior draft of plan (.2).	JRA	1.00	1230.00
07/31/26	Review latest revisions to plan (.4); emails with debtors counsel on same (.1).	CC	0.50	440.00
07/31/26	Review revised draft of plan with committee comments (.2) and review UST comments (.2).	MJM	0.40	454.00
Total Services for this Matter:				146,336.50
Total this Invoice				$146,336.50

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	5.20	985.00	$5,122.00
AJM	Matott, Andrew J	16.60	950.00	15,770.00
CC	Choe, Connie	51.20	880.00	45,056.00
CM	Mones, Chrissie	12.80	605.00	7,744.00
ERW	Wilson, Eric	15.30	1,420.00	21,726.00
JRA	Adams, Jason	13.40	1,230.00	16,482.00
MJM	McLoughlin, Maeghan J	23.60	1,135.00	26,786.00
PAW	Weintraub, Philip A	2.30	1,015.00	2,334.50
RLM	Morrison Jr., Randall	1.50	1,050.00	1,575.00
TPZ	Zapata, Tammy	5.80	645.00	3,741.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969897

031569	West Marine Committee
0011	Committee and Creditor Communications

Account Summary And Remittance Form

Legal Services:	$89,653.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$89,653.00**

Terms: Payment Due on or Before September 24, 2026

Please Return This Page With Your Payment

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969897

Client 031569
Matter 0011 Committee and Creditor Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Coordinate with various landlords regarding cure issues (.8); review and comment on UCC update regarding debtor opposition to UCC 2004 motion (.3).	CC	1.10	$968.00
07/01/26	Draft committee update regarding discovery discussions (.3); draft hearing update (.3).	MJM	0.60	681.00
07/01/26	Review and revise draft UCC email regarding status of 2004 motion and hearing (.2); email C. Wong (KDW) regarding review of docket for lease rejection to respond to creditor inquiry (.1); review notice of proposed assumed leases (.1) and email creditor regarding same (.1).	AB	0.50	492.50
07/01/26	Update to committee regarding debtor meeting (.1); email to M. McLoughlin (KDW) regarding same (.1); emails with M. McLoughlin, A. Barajas (both KDW) and G. Mandelbaum (PAM) regarding Puerto Rico lease (.2).	ERW	0.40	568.00
07/02/26	Communications with various landlords regarding cancellation of auction, plan timeline and lease cure/assumption issues.	CC	0.90	792.00
07/02/26	Respond to email from landlord creditor	SA	0.10	38.50

Date	Description	Tkpr	Hours	Amount
	regarding updates on case status.			
07/06/26	Respond to G. Mandelbaum (PAM) regarding case notices and status (.2); revise, send committee update (.2).	MJM	0.40	454.00
07/06/26	Review email from J. Adams (KDW) regarding preparing UCC email update (.1); draft email update to committee (.3).	AB	0.40	394.00
07/06/26	Email committee regarding update and call cancellation (.2); emails with R. Lapowsky (SL) regarding settlement (.2).	ERW	0.40	568.00
07/07/26	Draft committee update regarding counteroffer (.2); emails with H. Congleton (Province) regarding committee call (.2); call with R. Lapowsky (SL) and J. Adams (KDW) regarding management meeting (.4); draft follow up committee update (.2).	MJM	1.00	1135.00
07/07/26	Coordinate with KDW team regarding cure/assumption issues (.3); calls and emails with landlord counsel regarding case status, plan process and next steps (.3).	CC	0.60	528.00
07/07/26	Instructions to team on UCC update and scheduling next call (.1); call with M. McLoughlin (KDW) and B. Lapowsky (SL) on today's management presentation and case considerations (.4).	JRA	0.50	615.00
07/07/26	Emails with A. Barajas (KDW) and G. Madelbaum (PAM) regarding lease (.2); emails	ERW	0.40	568.00

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Date	Description	Tkpr	Hours	Amount
	with M. McLoughlin (KDW) and R. Lapowsky (SL) and D. Fehl (Garmin) regarding status (.2).			
07/08/26	Emails with KDW and Province teams regarding committee email and settlement (.4); conference call with J. Adams (KDW) regarding Friday's call (.4); updates on call with L. Heilman (BS) and B. Lapowsky (SL) (.3); email to M. McLoughlin (KDW) regarding same (.1); conference call with KDW and Province teams regarding tomorrow's call (.4); follow-up with J. Adams and M. McLoughlin (both KDW) regarding same (.2).	ERW	1.80	2556.00
07/08/26	Draft committee update regarding recent case developments (.5); emails with Province team regarding same (.2); call with KDW and Province team to prepare for committee call (.4); follow up call with E. Wilson and J. Adams (both KDW) (.2).	MJM	1.30	1475.50
07/08/26	Call with L. Heilman (counsel for UCC member) regarding case status, cash collateral and yesterday's management presentation (.6); update E. Wilson (KDW) on same and yesterday' call with B. Lapowsky (SL) (.3); call with E. Wilson (KDW) regarding preparation for Friday's UCC update call (.4); call with E. Wilson and M. McLaughlin (both KDW	JRA	2.30	2829.00

Date	Description	Tkpr	Hours	Amount
	following prep call with Province (.2); prepare for (.2) and call (.4) with E. Wilson, M. McLoughlin and A. Matott (all KDW) and Province team on settlement, yesterday's meeting and preparation for Friday's UCC call; follow up call with E. Wilson and M. McLoughlin (both KDW) (.2).			
07/08/26	Call with KDW and Province teams regarding potential settlement counter offer construct.	AJM	0.40	380.00
07/09/26	Draft agenda for committee call (.2); draft talking points for committee call (2.2); call with E. Wilson, J. Adams (both KDW) and Province team to prepare for committee call (1.1); follow up call with H. Congleton (Province) (.2).	MJM	3.70	4199.50
07/09/26	Confer with E. Wilson (KDW) on items for tomorrow's UCC call (.2); call with E. Wilson and M. McLoughlin (both KDW) and Province team in preparation for tomorrow's UCC call (1.1); review Province draft presentation for tomorrow's UCC call (.2) and follow up correspondence on same (.1).	JRA	1.60	1968.00
07/09/26	Correspondence with various landlords regarding inquiries pertaining to cure and assumption issues.	CC	0.40	352.00
07/09/26	Communicate with creditors regarding assumption and assignment notice (.8); provide	CM	1.10	665.50

Date	Description	Tkpr	Hours	Amount
	follow-up information to creditors (.3).			
07/09/26	Confer with J. Adams (KDW) preparatory to tomorrow's call (.2); conference call with KDW and Province teams regarding committee call and settlement parameters (1.1); update to committee (.1); review and comment on agenda (.1).	ERW	1.50	2130.00
07/10/26	Comment on Province presentation (.4); review precedent cases related to potential settlement structures (.5); call with J. Adams (KDW) and Province team to prepare for committee call (.3); follow up call with E. Wilson and J. Adams (KDW) (.2); draft committee update (.2); participate in committee call (1.2); follow up calls with J. Adams (KDW) (.2) and H. Congleton (Province) (.2).	MJM	3.20	3632.00
07/10/26	Call with M. McLoughlin and Province team to prepare for today's UCC call (.3); follow up call with E. Wilson and M. McLoughlin (both KDW) (.2); participate on today's committee call (1.2); follow up calls with E. Wilson (.2) and M. McLoughlin (.2) (both KDW) on next steps.	JRA	2.10	2583.00
07/10/26	Attend part of UCC call with KDW team, Province, and UCC members regarding case strategy and next steps.	AB	0.60	591.00
07/10/26	Emails with C. Mones (KDW) regarding	CC	0.30	264.00

Date	Description	Tkpr	Hours	Amount
	correspondence with landlords regarding cure objection and lease assumption issues.			
07/10/26	Conference with the committee and Province/KDW teams regarding management meeting takeaways, financial analysis, settlement and next steps (1.2); draft summary of notes regarding same (.5).	CW	1.70	1028.50
07/10/26	Review and revise talking points (.8); review and comment on various iterations of Province report (.6); call with J. Adams and M. McLoughlin (both KDW) in preparation for UCC call (.2); conference call with committee regarding status and settlement (1.2); follow-up call with J. Adams (KDW) regarding next steps (.2);conference call with PA and KDW teams to prepare for UCC call (.3); follow-up with J. Adams and M. McLoughlin (both KDW) regarding same (.3).	ERW	3.60	5112.00
07/10/26	Review impact of filings on committee and creditors (.8); draft communication to creditors regarding same (.4).	CM	1.20	726.00
07/13/26	Review email from UCC member regarding potential cure objection (.1); call UCC member regarding same (.1); emails with J. Adams and M. McLoughlin (both KDW) regarding outreach to debtors' counsel on UCC member's cure objection (.1); emails with Young	AB	0.40	394.00

Date	Description	Tkpr	Hours	Amount
	Conaway regarding UCC member's potential cure objection (.1).			
07/13/26	Emails with J. Adams (KDW) and R. Lapowsky (SL) regarding valuation (.2); review C. Wong (KDW) summary from Friday's call (.1); cross-reference notes (.1); email to C. Wong (KDW) regarding same (.1).	ERW	0.50	710.00
07/13/26	Draft committee update regarding recent developments.	MJM	0.30	340.50
07/13/26	Coordinate response to landlord regarding status of go-forward portfolio (.6); prepare responses to landlords regarding issues related to cure (.6); emails with landlord counsel on upcoming rejection bar date (.2); update R. LeHane (KDW) on same (.2).	CC	1.60	1408.00
07/14/26	Revise UCC update email.	JRA	0.20	246.00
07/14/26	Revise committee update regarding settlement (.2); emails with individual committee members regarding settlement proposal (.3); draft committee update regarding updated committee call (.2).	MJM	0.70	794.50
07/14/26	Update to committee (.1); emails with R. Lapowsky (SL), S. Lewis (FSG) and C. Dissinger (EP) regarding settlement (.3).	ERW	0.40	568.00
07/15/26	Coordinate with landlord counsel regarding open cure and potential assignment issues and facilitate communications with landlords and	CC	0.60	528.00

Date	Description	Tkpr	Hours	Amount
	address inquiries.			
07/15/26	Emails with A. Barajas (KDW) and E. Peterson (US) regarding cure dispute.	ERW	0.10	142.00
07/15/26	Emails with landlords R. Gilbert (H&J Weinberg) (.3) and W. McDonald (Perform) (.2) regarding assumption and assignment issues.	RLL	0.50	640.00
07/16/26	Coordinate with landlord counsel regarding disposition of leases, recapitalization and potential assumption.	CC	0.40	352.00
07/16/26	Call with J. Adams (KDW) regarding tomorrow's committee call (.2); call with KDW and Province teams to prepare for committee call (.5); follow up call with KDW team (.5); call with E. Wilson (KDW) related to committee presentation (.2); revise committee presentation (1.4); call with D. Radi (Province) regarding same (.1); draft committee update and agenda (.2); draft talking points for committee call (2.2).	MJM	5.30	6015.50
07/16/26	Call with KDW and Province team to discuss presentation on claims and valuation analysis to deliver at upcoming committee meeting (.5); follow up call with E. Wilson, J. Adams, M. McLoughlin, and A. Barajas (all KDW) regarding the same to further prepare for upcoming committee meeting (.5).	AJM	1.00	950.00

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FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
07/16/26	Prepare UCC presentation regarding claims and settlement (3.8); conferences with E. Wilson (.3) and M. McLoughlin (.2) (both KDW) on same; revise presentation (.7); call with KDW and Province teams on preparation for tomorrow's UCC call (.5); follow up call with internal KDW team on same (.5).	JRA	6.00	7380.00
07/16/26	Attend call with KDW team (E. Wilson, J. Adams, M. McLoughlin and A. Matott) and Province (S. Kietlinski, H. Congleton et al) regarding preparation for UCC call and UCC presentation (.5); follow up call with KDW team (E. Wilson, J. Adams, M. McLoughlin and A. Matott) regarding additional preparation for UCC call (.5).	AB	1.00	985.00
07/16/26	Conference call with J. Adams (KDW) preparatory to tomorrow's call (.3); conference call with KDW and Province teams preparatory to tomorrow's committee call (.5); follow-up call with KDW team regarding same (.5); outline issues for tomorrow's call (.6); follow-up call with M. McLoughlin (KDW) regarding same (.2); emails with KDW and Province teams regarding CV payments and tomorrow's call (.3); review and analyze Province materials (.3); review agenda for call (.1); review and comment on various iterations	ERW	4.20	5964.00

Date	Description	Tkpr	Hours	Amount
	of claims presentation (1.1); emails with J. Adams, M. McLoughlin (both KDW) and S. Kietlinski (PA) regarding same (.3).			
07/17/26	Call with J. Adams (KDW) prior to committee call (.3); draft committee update (.1); participate on committee call (1.0).	MJM	1.40	1589.00
07/17/26	Prepare for today's UCC call by updating talking points (.4); call with M. McLoughlin (KDW) in preparation for same (.3); participate on today's UCC call (1.0).	JRA	1.70	2091.00
07/17/26	Correspondence with M. McLoughlin and A. Barajas (both KDW) on status of case and UCC call including settlement discussions (.3); emails with landlord counsel regarding status of cure and resolution of same (.2); correspondence with creditors regarding cure issues and lease disposition (.5).	CC	1.00	880.00
07/17/26	Conference with the committee, KDW, Ice Miller and Province teams regarding investigation, settlement and next steps.	AB	1.00	985.00
07/17/26	Conference with the committee and KDW team regarding investigation, settlement and next steps.	CM	1.00	605.00
07/17/26	Review revised Province (.2) and KDW materials (.3) preparatory to today's call; review and revise talking points for the call (.8); conduct today's committee call (1.0).	ERW	2.30	3266.00

Date	Description	Tkpr	Hours	Amount
07/20/26	Emails with landlord counsel and creditors regarding open cure and outstanding issues related to potential assumption of lease.	CC	0.40	352.00
07/20/26	Draft committee updates regarding settlement and committee call.	MJM	0.30	340.50
07/21/26	Emails with landlord counsel regarding cure issues and filing of plan supplement.	CC	0.30	264.00
07/22/26	Review plan supplement as it pertains to assumption and rejection of leases (.3); emails with landlord counsel on same (.3); calls with creditors on case issues (.3).	CC	0.90	792.00
07/22/26	Review plan supplement for potential impact on UCC (1.2); draft committee update regarding same (1.1).	CW	2.30	1391.50
07/23/26	Review email from UCC member regarding treatment of its contract (.1); review plan supplement and emails with S. Borovinskaya (YCST) regarding UCC members' contracts (.2); email UCC member update regarding same (.1).	AB	0.40	394.00
07/23/26	Calls with landlord counsel regarding cure and assumption issues.	CC	0.30	264.00
07/24/26	Begin revising talking points for next week's UCC call.	JRA	0.40	492.00
07/27/26	Further revise talking points for tomorrow's UCC call (.4); correspondence with E. Wilson (KDW) and Province and IM teams on same	JRA	0.60	738.00

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Date	Description	Tkpr	Hours	Amount
	(.2).			
07/27/26	Correspondence with various landlords and counsel regarding cure dispute and assumption issues (.4); review related documentation (.3); correspondence with debtors' counsel on same (.2).	CC	0.90	792.00
07/27/26	Outline settlement and talking points for tomorrow's call.	ERW	0.80	1136.00
07/28/26	Call with E. Wilson (KDW) in preparation for today's UCC call on settlement (.3); revise talking points (.3); participate with E. Wilson and C. Wong (both KDW) on today's UCC call (.5).	JRA	1.10	1353.00
07/28/26	Email E. Wilson (KDW) regarding response to creditor inquiry (.1); call with creditor regarding plan voting deadline and potential recovery on its prepetition claim (.2); follow up email to creditor regarding same (.1).	AB	0.40	394.00
07/28/26	Review and revise call outline (.5); prepare for call (.3); call (.3) and emails (.2) with B. Lapowsky (SL) and S. Kietlinski (PA) regarding settlement; follow-up calls with S. Kietlinski (PA) (.2) and J. Adams (KDW) (.3) regarding same; conduct committee call (.5); emails with A. Barajas (KDW) and A. Branugh (WG) regarding plan voting (.3); follow-up emails with J. Adams (KDW) regarding next	ERW	2.80	3976.00

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Date	Description	Tkpr	Hours	Amount
	steps (.2).			
07/28/26	Prepare for (.1) and attend (.5) conference with committee regarding settlement progress, recommendations, and next steps; draft summary of notes regarding same (.3).	CW	0.90	544.50
07/28/26	Emails with landlord counsel regarding cure/assumption issues (.3); emails with Lippert regarding voting ballot (.4).	CC	0.70	616.00
07/29/26	Emails with UCC members and representatives M. Wolfson (counsel for Facility Solutions) (.1) and D. Fehl (Garmin) (.1) regarding voting procedures.	JRA	0.20	246.00
07/30/26	Emails with landlord counsel regarding cure resolution and related issues.	CC	0.50	440.00
Total Services for this Matter:				89,653.00
Total this Invoice				$89,653.00

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	4.70	985.00	$4,629.50
AJM	Matott, Andrew J	1.40	950.00	1,330.00
CC	Choe, Connie	10.90	880.00	9,592.00
CM	Mones, Chrissie	3.30	605.00	1,996.50
CW	Wong, Clovis	4.90	605.00	2,964.50
ERW	Wilson, Eric	19.20	1,420.00	27,264.00
JRA	Adams, Jason	16.70	1,230.00	20,541.00
MJM	McLoughlin, Maeghan J	18.20	1,135.00	20,657.00
RLL	LeHane, Robert L	0.50	1,280.00	640.00
SA	Alceus, Sherlly	0.10	385.00	38.50

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969898

031569	West Marine Committee
0013	Court Hearings

Account Summary And Remittance Form

Legal Services:	$9,247.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$9,247.50**

Terms: Payment Due on or Before September 24, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969898

Client 031569
Matter 0013 Court Hearings

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Revise talking points for today's status conference on UCC discovery (1.3); call with E. Wilson (KDW) in preparation for today's hearing (.4); participate in today's virtual hearing (.4); general update to team on results of same and next steps (.2) follow up calls with E. Wilson (.5) and M. McLoughlin (.2) (both KDW).	JRA	3.00	$3690.00
07/01/26	Participate in today's hearing (.4); follow up call with J. Adams (KDW) (.2).	MJM	0.60	681.00
07/01/26	Attend hearing regarding Committee discovery requests and tentative resolution with Debtors.	CM	0.40	242.00
07/01/26	Confer with J. Adams (KDW) regarding debtors' response to 2004 and hearing strategy (.4); participation (partial) in today's hearing (.4); review hearing talking points (.3); conference call with J. Adams (KDW) regarding disposition of hearing and next steps (.5); review C. Mones (KDW) hearing notes (.2); emails to C. Mones and M. McLoughlin (both KDW) regarding same (.1).	ERW	1.90	2698.00
07/01/26	Participate in today's virtual hearing (.4); email with KDW team following hearing (.2).	RLM	0.60	630.00

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West Marine Committee
Client 031569
Matter 0013
August 25, 2026

Date	Description	Tkpr	Hours	Amount
07/07/26	Correspondence with A. Barajas (KDW) and S. Gladieux (IM) regarding witness and exhibit list for next Monday's hearing.	JRA	0.10	123.00
07/07/26	Review prior witness and exhibit list (.1) and revise for cash collateral hearing (.3); email Ice Miller regarding local rule inquiry on witness and exhibit list (.1).	AB	0.50	492.50
07/09/26	Review agenda for July 13 hearing (.1); email from L. Eastburn (IM) regarding same (.1).	ERW	0.20	284.00
07/10/26	Review agenda for Monday's hearing.	ERW	0.10	142.00
07/13/26	Correspondence with court and debtors on cancelation of today's status conference.	JRA	0.10	123.00
07/13/26	Review amended agenda.	ERW	0.10	142.00
Total Services for this Matter:				9,247.50
Total this Invoice				$9,247.50

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FEDERAL ID NO. 13-5335107

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	0.50	985.00	$492.50
CM	Mones, Chrissie	0.40	605.00	242.00
ERW	Wilson, Eric	2.30	1,420.00	3,266.00
JRA	Adams, Jason	3.20	1,230.00	3,936.00
MJM	McLoughlin, Maeghan J	0.60	1,135.00	681.00
RLM	Morrison Jr., Randall	0.60	1,050.00	630.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969899

031569	West Marine Committee
0015	Tax

Account Summary And Remittance Form

Legal Services:	$56,580.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$56,580.00**

Terms: Payment Due on or Before September 24, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969899

Client 031569
Matter 0015 Tax

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Research regarding tax attribute reduction for cancellation of indebtedness and question whether Section 163(j) carryforwards are reduced.	JJM	3.50	$3832.50
07/02/26	Continue research regarding tax attribute reduction for cancellation of debt in the case of Section 163(j) carry forward.	JJM	3.20	3504.00
07/02/26	Emails with J. Adams and J. Miles (both KDW) regarding tax attributes and valuation.	ERW	0.20	284.00
07/02/26	Correspondence with J. Miles (KDW) on analysis of 163(j) carryforwards and next steps in analysis and impact on company valuation.	JRA	0.20	246.00
07/03/26	Follow up correspondence with J. Miles (KDW) and B. Steffen (Province) regarding lease liabilities and tax assets and necessary follow up on same.	JRA	0.30	369.00
07/03/26	Telephone call with B. Steffen (Province) to discuss tax attributes of Debtor (.5); research regarding deferred tax asset for lease liabilities and amortizable intangibles (2.7).	JJM	3.20	3504.00
07/06/26	Research regarding treatment of lease deferred tax asset and Section 382(l)(5).	JJM	3.50	3832.50
07/07/26	Research regarding Section 382 analysis, IRS	JJM	3.80	4161.00

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Date	Description	Tkpr	Hours	Amount
	Notice 2003-65 and NUBIG and NUBIL analysis.			
07/09/26	Follow up correspondence with J. Miles (KDW) on tax attributes analysis for valuation purposes.	JRA	0.10	123.00
07/09/26	Conference call with B. Steffen (Province) and KDW team regarding tax attributes and valuation (1.8); research regarding treatment of lease deferred tax asset and liability (1.5); research regarding Section 382(l)(5) and (l)(6) (1.7); draft email regarding Section 382 (1.5).	JJM	6.50	7117.50
07/10/26	Research regarding Section 382 NUBIG analysis and interest chargeback rule (3.0); attempt to compute debtors tax basis in assets (1.8); email to J. Adams (KDW) regarding Section 382 analysis (1.9).	JJM	6.70	7336.50
07/11/26	Draft email to B. Steffen (Province) regarding Section 382(l)(5) and (l)(6).	JJM	1.00	1095.00
07/15/26	Meeting (partial) with B. Steffen (Province), J. Adams and other KDW attorney to discuss valuation of tax attributes (1.8); factual and legal research regarding valuation of tax attributes (3.7).	JJM	5.50	6022.50
07/15/26	Emails with J. Miles (KDW) regarding tax analysis.	AJM	0.40	380.00
07/16/26	Start to draft analysis of valuation of debtor's tax attributes (6.3); confer with A. Matott	JJM	7.00	7665.00

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Date	Description	Tkpr	Hours	Amount
	(KDW) regarding same (.7).			
07/16/26	Multiple emails with J. Miles and A. Matott (both KDW) regarding tax / valuation analysis.	RLM	0.40	420.00
07/16/26	Emails and call with J. Miles (KDW) regarding tax / valuation analysis.	AJM	0.70	665.00
07/17/26	Complete tax and valuation analysis of tax attributes.	JJM	5.50	6022.50
Total Services for this Matter:				56,580.00
Total this Invoice				$56,580.00

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Tkpr	Timekeeper	Hours	Rate	Amount
AJM	Matott, Andrew J	1.10	950.00	$1,045.00
ERW	Wilson, Eric	0.20	1,420.00	284.00
JJM	Miles, Jack J	49.40	1,095.00	54,093.00
JRA	Adams, Jason	0.60	1,230.00	738.00
RLM	Morrison Jr., Randall	0.40	1,050.00	420.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969900

031569	West Marine Committee
0016	Debtor Communications

Account Summary And Remittance Form

Legal Services:	$33,508.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$33,508.00**

Terms: Payment Due on or Before September 24, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969900

Client 031569
Matter 0016 Debtor Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Emails with J. Adams (KDW) and M. Nestor (YCST) regarding in person meeting.	MJM	0.20	$227.00
07/01/26	Emails with KDW, YC and KE teams regarding in person meeting and settlement.	ERW	0.30	426.00
07/02/26	Emails with M. McLoughlin (KDW) and B. Nakhaimousa (KE) regarding Monday's debtor meeting.	ERW	0.20	284.00
07/02/26	Coordinate committee/debtor in person meeting (.2); emails with YCST and K&E regarding same (.2).	MJM	0.40	454.00
07/06/26	Correspondence from S. Borovinskaya (YCST) regarding draft plan discovery schedule stipulation (.1); review debtor comments to same (.1); instructions to team on review and response (.1); prepare for (.2) and attend meeting (1.1) with E. Wilson, R. Morrison, A. Matott, L. Duncan et al (all KDW) and YCST team on special committee investigation; follow up call with E. Wilson (.3) and email with M. McLoughlin (.2) (both KDW) on same.	JRA	2.10	2583.00
07/06/26	Attend meeting with KDW attorneys (J. Adams, R. Gage, R. Morrison, et. al.) and YC	LWD	1.40	1365.00

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Date	Description	Tkpr	Hours	Amount
	attorneys, (M. Neighburg, M. Nestor, L. McCrery, et. al.) to review investigation into potential claims (1.1); circulate case law and summary referenced by YC on investigation call (.3).			
07/06/26	Telephone conference with J. Adams, M. McLoughlin, KDW litigation team (all KDW), and YCST team regarding conclusions from special committee investigation.	RG	1.10	1232.00
07/06/26	Attend meeting with KDW attorneys (J. Adams, R. Gage, R. Morrison, et. al.) and YC attorneys, (M. Neighburg, M. Nestor, L. McCrery, et. al.) to review investigation into potential claims.	DR	1.10	918.50
07/06/26	Call with Young Conaway team, counsel to the debtors' special committee, to walk through the special committee's investigation.	AJM	1.10	1045.00
07/06/26	Conference call with YC and KDW teams regarding investigation presentation (1.1); review and analyze counter to settlement (.5); follow-up call with J. Adams (KDW regarding next steps (.3); emails with KDW, KE and YC teams regarding tomorrow's meeting (.3).	ERW	2.20	3124.00
07/06/26	Call with Young Conaway team, counsel to the debtors' special committee, to walk through the special committee's investigation.	RLM	1.10	1155.00
07/06/26	Emails with Kirkland team to coordinate	MJM	0.20	227.00

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Date	Description	Tkpr	Hours	Amount
	management meeting.			
07/07/26	Prepare for (.3) and participate (partial) in today's management meeting (1.0); follow-up call with J. Adams and M. McLoughlin (both KDW) regarding next steps after in person meeting (.4).	ERW	1.70	2414.00
07/07/26	Prepare for (.2) and participate in management meeting (2.2); call with E. Wilson and J. Adams (both KDW) regarding same (.4); emails with B. Nakhaimousa (KE) regarding meeting (.1); emails with YCST regarding 345(b) deadline (.1) and review supplemental cash management order (.2).	MJM	3.20	3632.00
07/07/26	Participate with M. McLoughlin and C. Mones (both KDW) live, and UCC members remotely, in management presentation at Kirkland (2.2); follow up call with E. Wilson and M. McLoughlin (.4); correspondence from B. Nakhaimousa (KE) regarding request to adjourn cash collateral (.1) and follow up with E. Wilson and M. McLoughlin (both KDW) on same (.1).	JRA	2.80	3444.00
07/07/26	Attend West Marine management meeting.	AB	2.20	2167.00
07/07/26	Attend management meeting with committee and debtors (2.2); review and revise notes and presentation from management meeting (.5); provide update to KDW team (.1).	CM	2.80	1694.00

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Date	Description	Tkpr	Hours	Amount
07/07/26	Monitor July 7 management meeting for updates on company history, bankruptcy filing, plan terms and impact on GUCs.	CC	2.20	1936.00
07/08/26	Review C. Wong (KDW) summary of debtor meeting notes (.2); cross-reference personal notes (.2); outline follow-up items (.3); cross-reference presentation (.3) email from B. Naikhaimousa (KE) regarding same (.1).	ERW	1.10	1562.00
07/09/26	Email S. Borovinskaya (YCST) regarding discovery stipulation and upcoming status conference.	AJM	0.10	95.00
07/11/26	Correspondence with M. Fagan (KE) on discovery and settlement status.	JRA	0.20	246.00
07/13/26	Emails with KDW and YC teams regarding CV agreement and excess cash.	ERW	0.20	284.00
07/13/26	Emails with S. Borovinskaya (YCST) regarding status of today's hearing.	AJM	0.10	95.00
07/14/26	Emails with M. Nestor (YCST) regarding document requests.	AJM	0.20	190.00
07/14/26	Emails with M. Nestor (YCST) regarding Committee document requests and additional meet and confer.	RLM	0.20	210.00
07/15/26	Emails with KDW and YC teams regarding trade agreements.	ERW	0.20	284.00
07/16/26	Call with M. Nestor (YCST) on status (.2); follow up with E. Wilson (KDW) on same (.2).	JRA	0.40	492.00
07/16/26	Conference call with J. Adams (KDW)	ERW	0.40	568.00

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Date	Description	Tkpr	Hours	Amount
	regarding call with M. Nestor (YC) regarding settlement (.2); emails with KDW and YC teams regarding CV agreement and settlement (.2).			
07/20/26	Review recent critical vendor updates (.2); emails with S. Borovinskaya (YCST) regarding same (.1).	MJM	0.30	340.50
07/28/26	Emails with KDW and YC teams regarding settlement and next steps.	ERW	0.20	284.00
07/28/26	Correspondence with M. Nestor (YCST) regarding UCC sign off on settlement and next steps.	JRA	0.20	246.00
07/29/26	Emails with KDW and YC teams regarding settlement and plan revisions.	ERW	0.20	284.00
Total Services for this Matter:				33,508.00
Total this Invoice				$33,508.00

Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	2.20	985.00	$2,167.00
AJM	Matott, Andrew J	1.50	950.00	1,425.00
CC	Choe, Connie	2.20	880.00	1,936.00
CM	Mones, Chrissie	2.80	605.00	1,694.00
DR	Rodriguez, Daniel	1.10	835.00	918.50
ERW	Wilson, Eric	6.70	1,420.00	9,514.00
JRA	Adams, Jason	5.70	1,230.00	7,011.00
LWD	Duncan, Laura W	1.40	975.00	1,365.00
MJM	McLoughlin, Maeghan J	4.30	1,135.00	4,880.50
RG	Gage, Rich	1.10	1,120.00	1,232.00
RLM	Morrison Jr., Randall	1.30	1,050.00	1,365.00

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969901

031569	West Marine Committee
0017	Investigation

Account Summary And Remittance Form

Legal Services:	$304,458.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$304,458.50**

Terms: Payment Due on or Before September 24, 2026

Please Return This Page With Your Payment

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969901

Client 031569
Matter 0017 Investigation

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Continue to review lender update materials (1.2); research debtor entity headquarters (.5); revise document review analysis with additional notes (1.7); review and identify hot documents and missing documents (.4); update investigation chronology (.2); strategy conference with KDW team regarding document production status, document review updates, and next steps (.5).	CW	4.50	$2722.50
07/01/26	Prepare for KDW team meeting, including review of documents to identify noteworthy topics for discussion (.3); strategy conference with KDW team regarding document production status, document review updates, and next steps (.5); continued document review and identification of noteworthy documents for internal team review, including preparation of brief summaries of flagged documents (2.0).	JN	2.80	2072.00
07/01/26	Review debtor documents (.6); conference with A. Matott (KDW) regarding leverage buyout transactions (.4); conference with KDW document review team regarding status of review and next steps (.5).	RG	1.40	1568.00

Date	Description	Tkpr	Hours	Amount
07/01/26	Review discovery timeline proposed to debtor's counsel (.1); continue review and analysis of documents produced during discovery (.5); confer with D. Rodriguez (KDW) on workflow for reviewing transactions and preparing discovery (.3); review planning and analysis document from A. Matott (KDW) on workstream planning, analysis of potential claims, key aspects of transactions over time (.5).	LWD	1.40	1365.00
07/01/26	Review updated investigation task list (.2); review email from J. Adams (KDW) regarding discovery next steps (.1); call with J. Adams, M. McLoughlin, and A. Matott (all KDW) regarding case workstreams and ongoing research related to investigation (.7)	AB	1.00	985.00
07/01/26	Review board meeting approvals related to the September 2024 Term Loan (.7); further review and summarize L Catterton acquisition documents (1.5); analyze board composition with respect to board approvals of key transactions (1.9); strategy conference with KDW team regarding document production status, document review updates, and next steps (.5); update N. Damodaran (KDW) regarding revisions to master chronology and potential documents to highlight (.1); review	PFA	5.70	4759.50

Date	Description	Tkpr	Hours	Amount
	and compile list of critical documents reviewed to date (1.0).			
07/01/26	Review notes from special committee interviews (1.1) and consider implications of the same in the context of larger case strategy (.7); meeting with R. Gage (KDW) to discuss discovery and evidentiary issues, including special committee report and debtors' valuation (.4); assess potential implications of preliminary LBO research and coordinate supplemental research (.4); strategy conference with J. Adams, M. McLoughlin, and A. Barajas (all KDW) regarding investigation research, workstreams, and next steps (.7); follow up regarding LBO research considerations and refining results (.2); scrutinize closing documents and flow of funds related to 2017 and 2021 transactions (1.7); summarize material terms in transition charts (.8); discuss same with J. Adams (KDW) (.3); review C. Wong (KDW) research summary regarding choice of law (.2).	AJM	6.50	6175.00
07/01/26	Evaluate key documents to better understand the key facts and issues involved in the case (3.9); meet with L. Duncan (KDW) to develop plan for review of key documents and transactions and for furthering discovery	DR	4.20	3507.00

Date	Description	Tkpr	Hours	Amount
	objectives (.3).			
07/01/26	Call with J. Adams, A. Barajas, and A. Matott (all KDW) to discuss status of investigation and pending workstreams.	MJM	0.70	794.50
07/01/26	Update investigation task list (.5); call with M. McLoughlin, A. Barajas, and A. Matott (all KDW) to discuss same and pending workstreams (.7); review updated production with focus on special committee interview notes (.8); confer with A. Matott (KDW) regarding investigation and analysis of transactions (.3).	JRA	2.30	2829.00
07/02/26	Continue review of special committee interview notes (.5); review 2023 LMTs (.3); call with litigation team (KDW) regarding discovery and next steps (.6); email R. Gage (KDW) regarding historical Board Member tracking (.1); follow up conference regarding discovery with E. Wilson (KDW) (.2); conference with R. Gage, A. Perry, and C. Wong (all KDW) regarding board member configuration over the years and next steps of board material review (.5); meeting with R. Gage (KDW) to consider discovery strategy and next steps (.2); research regarding professionals' connections with secured lenders and equity holders (.3).	AJM	2.70	2565.00

Date	Description	Tkpr	Hours	Amount
07/02/26	Revise document requests chart to reflect status of documents produced and requested (.5); conference with J. Noh (KDW) regarding outstanding documents to request from debtors, document review status, and integration of newly received materials into internal request tracking chart (1.2); conference with KDW team regarding board review and next steps (.5); revise chart reflecting board composition in relation to key transactions (.9).	PFA	3.10	2588.50
07/02/26	Investigation update meeting with E. Wilson, A. Matott and litigation team (all KDW) on status and next steps (.6); follow up call with E. Wilson (KDW) (.2).	JRA	0.80	984.00
07/02/26	Evaluate the [redacted], the subsequent [redacted], and the company valuations in order to identify conduct that could support potential claims (3.0); conference with KDW investigation team to develop case strategy and delegate assignments (.6); research regarding whether [redacted] (.9); develop strategy and claims including breach of fiduciary duty and fraudulent transfer claims	DR	9.20	7682.00

Date	Description	Tkpr	Hours	Amount
	(4.7).			
07/02/26	Meet with D. Rodriguez, R. Gage, A. Matott, E. Wilson, J. Adams (all KDW) to evaluate investigation status and discovery plan (.6); meet with D. Rodriguez to direct follow-up factual review plan focused on 2021 transaction (.2); begin review of witness interview notes (1.0).	LWD	1.80	1755.00
07/02/26	Call with N. Greenberg and P. Weintraub (both KDW) to discuss research projects.	MJM	0.40	454.00
07/02/26	Telephone conference with J. Adams, M. McLoughlin, and KDW litigation team (all KDW) regarding next steps for discovery (.6); email to H. Congleton (Province) regarding discovery requests (.1); telephone conference with A. Matott, P. Austin, and C. Wong (all KDW) regarding debtors' board of directors (.5); follow up conference with A. Matott (KDW) regarding same (.2).	RG	1.40	1568.00
07/02/26	Conference call with KDW internal team regarding investigation and discovery strategy (.6); follow-up call with J. Adams (KDW) regarding next steps (.2); follow-up call with A. Matott (KDW) regarding same (.2); review and analyze consolidated workstreams and strategy memo preparatory to today's team call (.6).	ERW	1.60	2272.00

Date	Description	Tkpr	Hours	Amount
07/02/26	Conference with R. Gage, A. Matott and P. Austin (all KDW) regarding investigation and next steps.	CW	0.50	302.50
07/02/26	Prepare for meeting with P. Austin (KDW) regarding updates to document request chart and additional outstanding discovery issues (.3); conference with P. Austin (KDW) regarding outstanding documents to request document review status, and integration of newly received materials into internal request tracking chart (1.2); review of outstanding documents flagged during meeting with P. Austin (KDW) and update of document request chart (.7).	JN	2.20	1628.00
07/02/26	Call with M. McLoughlin and P. Weintraub (both KDW) to discuss research.	NSG	0.40	406.00
07/02/26	Review case law related to post-petition lien tracing (.9); call with M. McLoughlin and N. Greenberg (both KDW) regarding same.	PAW	1.30	1319.50
07/03/26	Review October 2022 transaction documents and outline transaction (1.1); review March 2023 LME transaction documents and outline transaction (2.4).	AJM	3.50	3325.00
07/03/26	Conference with L. Duncan (KDW) to develop case strategy, legal theories, and claims (1.4); create PowerPoint presentation presenting legal theories, claims, strengths and weaknesses of	DR	13.30	11105.50

Date	Description	Tkpr	Hours	Amount
	those claims, and further information and documentation needed to support proposed claims (9.6); research regarding leveraged buyouts and breaches of fiduciary duties and fraudulent transfer claims (2.3).			
07/03/26	Emails with L. Duncan (KDW) regarding investigation theories and status of reviewing same (.2); review supporting documents (.6).	MJM	0.80	908.00
07/03/26	Meeting with D. Rodriguez (KDW) to evaluate fraudulent transfer claims based on 2021 transaction (1.4); provide update to M. McLoughlin (KDW) on status of claim review (.1).	LWD	1.50	1462.50
07/04/26	Continue creating presentation presenting legal theories, claims, strengths and weaknesses of those claims, and identifying further information and documentation needed to support proposed claims.	DR	3.00	2505.00
07/05/26	Evaluate key documents to find support for claims and theories of liability in presentation.	DR	5.40	4509.00
07/05/26	Review 2023 exchange transaction documents.	CW	0.20	121.00
07/06/26	Review September 2022 LME transaction documents and summarize transaction (1.2); prep for (.3) and call with (1.0) KDW litigation team regarding status of research, potential claims, and next steps; emails with Province regarding priority discovery items and	AJM	4.60	4370.00

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Date	Description	Tkpr	Hours	Amount
	coordinate call regarding the same (.2); review preliminary LBO research and coordinate supplemental research of discreet issues (.4); review Judge Shannon decision (1.2) and assess implications/distinctions with Debtors' historical LBOs (.3).			
07/06/26	Conference with L. Duncan (KDW) regarding claims, theories of liability, and strategy for further developing those claims and theories (.4); develop claims, theories of liability, and strategy for developing those claims and theories (3.0); conference with L. Duncan (KDW) regarding research and discovery strategy (.2); meeting with KDW investigation team regarding claims, assignments, discovery, and case strategy (1.0); update PowerPoint presentation regarding claims and theories of liability (.5); evaluate key documents related to the 2021 transaction to find additional support for claims (.6); draft request for certain documents and information to counsel for debtor and secured creditors (.5); research regarding whether various [redacted] (1.8).	DR	8.00	6680.00

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Date	Description	Tkpr	Hours	Amount
07/06/26	Call with L. Duncan (KDW) regarding status of investigation (.4); review her presentation regarding causes of action (1.1); review task list in connection with same (.2); call with investigation team regarding supplemental requests, timing, status of review (1.0); review Rescap and related decisions regarding extent of lenders' liens (.9); begin researching alternative causes of action (.8); call with N. Greenberg and P. Weintraub (both KDW) regarding research conclusions (.6).	MJM	5.00	5675.00
07/06/26	Further draft and revise chart reflecting board composition in relation to key transactions.	PFA	2.10	1753.50
07/06/26	Research regarding tracing of avoidance action recoveries and consequences of lien avoidance (2.5); call with M. McLoughlin and P. Weintraub (both KDW) to discuss research (.6).	NSG	3.10	3146.50
07/06/26	Evaluate claim analysis summary and information needs, including for fraudulent transfer and breach of fiduciary duty claims (.6); provide status update on claims analysis to M. McLoughlin (KDW) (.1); call with D. Rodriguez (KDW) to discuss missing information to evaluate strengths and weaknesses of claims (.4); call with M. McLoughlin (KDW) regarding claim viability,	LWD	4.60	4485.00

Date	Description	Tkpr	Hours	Amount
	and needs for investigation (.4); meet with R. Morrison, A. Matott, R. Gage, M. McLoughlin, D. Rodriguez (all KDW) to evaluate discovery needs, evaluation of potential claims and defenses, and workflow timelines (1.0); direct D. Rodriguez (KDW) to prepare elements chart for fraudulent conveyance and breach of fiduciary duty, and research on specific theories to [redacted] (.2); begin evaluation of expert testimony needed from Province to substantiate claims (1.7); confer with D. Rodriguez (KDW) on follow-up requests to debtors from afternoon meeting (.2).			
07/06/26	Review summary of the following interviews Andrew West (.3); Delo (.2), McPhail (.3), Walker (.2), Charvat (.3), Hickman (.2), Kahn (.3), Guarnieri (.3), Day (.3), and Wadhwa (.3); review deck prepared by KDW litigation team regarding potential claims (.2); draft supplemental discovery requests (.4); telephone conference with M. McLoughlin and KDW litigation team regarding next steps for investigation (1.0); revise requests for production to the debtors (.3); revise debtor 30(b)(6) notice (.3).	RG	4.90	5488.00
07/06/26	Continue reviewing documents related to	CW	3.20	1936.00

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Date	Description	Tkpr	Hours	Amount
	March 2023 transaction (2.4); research for regarding general intangible determination under DE law (.8).			
07/06/26	Call with M. McLoughlin and N. Greenberg (both KDW) regarding research related to avoidance claim recoveries.	PAW	0.60	609.00
07/07/26	Continue to review documents related to March 2023 transaction (.7).	CW	0.70	423.50
07/07/26	Research and analysis of choice of law issues applicable to Delaware bankruptcy court and applicable statute of limitations.	JN	2.30	1702.00
07/07/26	Research post-petition lien issue (.8); email articles to M. McLoughin (KDW) in connection with same (.1); prepare brief summaries of articles in connection with same (.4).	PAW	1.30	1319.50
07/07/26	Update call with M. McLoughlin, A. Matott, A. Barajas and R. Morrison (partial) (all KDW) on current workstreams, discovery and investigation.	JRA	1.50	1845.00
07/07/26	Follow up with R. Morrison (KDW) regarding discovery schedule (.2); communications with L. Duncan (KDW) regarding review of discovery requests (.1); revise discovery schedule (.1); emails with J. Adams and M. McLoughlin (both KDW) regarding discovery schedule and revised stipulation (.2); prepare	AJM	7.00	6650.00

Date	Description	Tkpr	Hours	Amount
	for (.2) and conference with J. Adams, M. McLoughlin, and A. Barajas (all KDW) regarding investigation and plan objection status and arguments (1.5); coordinate follow up investigation meetings with Province (.1) and KDW litigation team (.1); discuss investigation status with R. Gage (KDW) (.3); review and revise Debtor RFPs based on case theories and further details regarding relevant transactions (3.1); consider 2024 refinancings and review documents related thereto to trace lender participation (1.1).			
07/07/26	Develop claims, theories of liability, and strategy for discovery with L. Duncan (KDW) (.6); update chart with claim elements, evidence supporting claim elements, damages, and limitations issues (3.4); conference with L. Duncan (KDW) regarding research results, claims chart, and discovery plans (.4); conference with L. Duncan and R. Gage (both KDW) regarding strategy for overcoming limitations issues and discovery plans (.7); research various theories for [redacted] claims (1.6); research regarding the elements of the breach of fiduciary duty and fraudulent transfer	DR	7.80	6513.00

Date	Description	Tkpr	Hours	Amount
	claims (1.1).			
07/07/26	Meeting with J. Adams, M. McLoughlin, and A. Matott (all KDW) regarding investigation status (1.5); follow up meeting with M. McLoughlin (KDW) regarding same (.3).	AB	1.80	1773.00
07/07/26	Coordinate workflow with D. Rodriguez (KDW) (.1); meet with D. Rodriguez (KDW) to evaluate [redacted] theories (.4); meet with R. Gage and D. Rodriguez (both KDW) to strategize regarding plausibility of claims and evaluation of [redacted] (.7); follow up with D. Rodriguez (KDW) regarding claim element analysis and organization of analysis on elements, limitations and damages (.3).	LWD	1.50	1462.50
07/07/26	Conference with L. Duncan and D. Rodriguez (both KDW) regarding investigation issues (.7); conference with A. Matott (KDW) regarding investigation strategy and next steps (.3).	RG	1.00	1120.00
07/07/26	Review (.2) and comment on (.2) discovery timeline; prepare for (.3) and participate in conference with J. Adams, A. Barajas, and A. Matott (all KDW) to discuss investigation workstreams (1.5); call with A. Barajas (KDW) to discuss investigation topics (.3).	MJM	2.50	2837.50
07/08/26	Communications with M. McLoughlin (KDW)	AJM	1.60	1520.00

Date	Description	Tkpr	Hours	Amount
	regarding 2021 transaction (.2); emails with KDW litigation team regarding workstreams and supplemental requests for production (.2); call with KDW litigation team regarding investigation (1.0); communications with S. Borovinskaya (YCST) regarding filing of discovery stipulation and status conference (.2).			
07/08/26	Review company profile documents regarding Portage Point Partners/Triple P Securities (.2); review document production involving retention agreements, warrants, and loan documents, and divide among associates for review (.3); review documents related to the 2017 Monomoy acquisition (1.0).	PFA	1.50	1252.50
07/08/26	Continue creation of claims chart showing elements of claims, facts/evidence supporting elements, and applicable limitations periods and tolling theories (3.2); incorporate claim synopses, expected counterarguments, and evaluation of law and facts supporting recoverable damages into said claims chart (4.0); meet with J. Adams, M. McLoughlin, R. Morrison, A. Matott, L. Duncan, and R. Gage (all KDW) to evaluate investigation status (1.0); meet with L. Duncan (KDW) to discuss legal bases for certain claims raised on team	DR	11.00	9185.00

Date	Description	Tkpr	Hours	Amount
	call (.2); confer with L. Duncan (KDW) on additional depositions needed to cover 2021 Transaction (.2); develop strategy for discovery including identifying required documents, preferred deponents, and topics for Rule 30(b)(6) depositions (.6); research various issues including but not limited to: [redacted], the [redacted] theories that may apply to [redacted], the badges of fraud required to establish fraudulent transfer in leveraged buyout context, and the remedies available [redacted] (1.8).			
07/08/26	Outline claims related to prior transactions (.9); review financial statements and discovery related to same (1.4); call with KDW investigation team to discuss deposition notices (1.0).	MJM	3.30	3745.50
07/08/26	Prepare for (.3) and call (1.0) with investigation team on discovery and next steps; analyze Sampson ruling by J. Shannon in connection with potential fraudulent transfer claims (.7); continue analyzing research related to potential claims related to liens in goodwill and enterprise value (1.4).	JRA	3.40	4182.00
07/08/26	Review D. Rodriguez (KDW) claim elements, key evidence needed, and primary limitations	LWD	5.20	5070.00

Date	Description	Tkpr	Hours	Amount
	challenges, and directed edits and analysis of damage theories (.4); report on status of claim formulation to M. McLoughlin (KDW) (.1); meet with J. Adams, M. McLoughlin, R. Morrison, A. Matott, and R. Gage (all KDW) to evaluate investigation status (1.0); meet with D. Rodriguez (KDW) to discuss legal bases for certain claims raised on team call (.2); review management meeting presentation and notes from July 7 (.7); confer with D. Rodriguez (KDW) on additional depositions needed to cover 2021 Transaction (.2); research outstanding claim theories for fraudulent transfer including applicability and viability of ten year look back period (2.4); continue review of Sampson case (.2).			
07/08/26	Review debtor produced documents (.4); conference with J. Adams, M. McLoughlin, and KDW litigation team (all KDW) regarding discovery strategy and next steps (1.0).	RG	1.40	1568.00
07/08/26	Review corporate governance summary chart (.1); complete research regarding general intangible determination under DE law (4.1).	CW	4.20	2541.00
07/09/26	Complete review of March 2023 transaction documents (1.2); review employee retention bonus agreements, credit agreement amendments, and penny warrant agreements	CW	3.30	1996.50

Date	Description	Tkpr	Hours	Amount
	(2.1).			
07/09/26	Continue research on choice of law and statute of limitations issues, including review of relevant transactional documents for governing law provisions (2.9); conference with R. Gage and D. Rodriguez (both KDW) to discuss research findings and additional sub-issues (.3).	JN	3.20	2368.00
07/09/26	Meeting with A. Barajas (KDW) to discuss historical transactions and tracing of financings.	AJM	0.50	475.00
07/09/26	Discuss potential causes of action with A. Barajas (KDW) (.3); review credit agreements for identity of lenders for different facilities (.5); discuss same with C. Kleshinski (KDW) (.2).	MJM	1.00	1135.00
07/09/26	Further review documents related to the 2017 Monomoy acquisition.	PFA	0.80	668.00
07/09/26	Meeting with A. Matott (KDW) regarding timeline and investigation facts (.5); confer with M. McLoughlin (KDW) on potential claims (.3);attend (partial) call with Province and KDW teams regarding valuation issues (.3).	AB	1.10	1083.50
07/09/26	Continue research various issues including but not limited to: the [redacted] theories that may apply to [redacted], and actual fraudulent transfer and	DR	6.40	5344.00

Date	Description	Tkpr	Hours	Amount
	constructive fraudulent transfer in leveraged buyout context (1.4); update PowerPoint Presentation showing primary claims and theories of liability (.6); conference with R. Gage and J. Noh (both KDW) regarding research on the applicable statutes of limitation and choice of law issues (.3); update claims chart showing elements, theories of liability, supporting evidence, and limitations arguments (3.6); conference with L. Duncan (KDW) to address questions about content within the claims chart (.5).			
07/09/26	Further research on asset tracing and lien avoidance (1.0); draft summary of research and send to M. McLoughlin (KDW) (.6).	NSG	1.60	1624.00
07/09/26	Continue review of Sampson case to understand YC argument and points of distinction (.4); review revised list of potential claims to provide feedback to D. Rodriguez (KDW) (1.9); confer with D. Rodriguez (KDW) on factual and legal basis of key claim theories and areas where additional legal investigation is required (.5); conduct research into outstanding threshold legal questions to claims before initial analysis is circulated to internal team (1.7); review analysis and inquiry from J. Miles (KDW) (.2).	LWD	4.70	4582.50

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Date	Description	Tkpr	Hours	Amount
07/09/26	Research regarding plan in Samson case relied on by debtors (.2); email J. Adams (KDW) regarding same (.1); conference with D. Rodriguez and J. Noh (both KDW) regarding statute of limitations issues (.3).	RG	0.60	672.00
07/10/26	Continue research various issues including but not limited to: actual fraudulent transfer and constructive fraudulent transfer in leveraged buyout context; which entities owe fiduciary duties to the company in the leveraged buyout context and at what time do those fiduciary duties arise; and which entities are insiders in a leveraged buyout in both the fraudulent transfer and breach of fiduciary duty context (3.8); continue drafting claims chart showing elements, theories of liability, supporting evidence, and limitations arguments (7.5); draft summary of most favorable case supporting our claims and share with investigation team (1.9).	DR	13.20	11022.00
07/10/26	Review N. Greenberg (KDW) research regarding section 544 and related causes of action (.5); discuss goodwill research with P. Weintraub (KDW) (.2) and begin reviewing relevant articles and caselaw (1.1).	MJM	1.80	2043.00
07/10/26	Further review documents related to the 2017 Monomoy acquisition (1.0); research legal issues related to the application of privilege	PFA	3.50	2922.50

Date	Description	Tkpr	Hours	Amount
	regarding the special committee report (2.5).			
07/10/26	Email with D. Rodriguez (KDW) on status of claim legal review and next steps (.3); review and edit revised version of claims chart (.1); evaluate A. Matott (KDW) feedback on claim theories (.1); review substantive responses from D. Rodriguez to A. Matott (both KDW) comments on claims theories (.2); review feedback on claims theories from M. McLoughlin (KDW) (.1).	LWD	0.80	780.00
07/10/26	Continue review of penny warrant agreements (.4); update investigation chronology (.4).	CW	0.80	484.00
07/10/26	Complete research on choice of law and applicable statute of limitations and preparation of internal memorandum summarizing analysis and findings (2.5); research [redacted] under Delaware, Florida, and California law and incorporation of findings into internal memorandum (1.3).	JN	3.80	2812.00
07/10/26	Research confirmation related case law in connection with goodwill (2.1); review and summarize other sources related to same (1.2); draft summary analysis of research (3.9); call with M. McLoughlin (KDW) on goodwill research (.2).	PAW	7.40	7511.00
07/11/26	Review P. Weintraub (KDW) research regarding goodwill (.3); emails with B. Steffen	MJM	2.10	2383.50

Date	Description	Tkpr	Hours	Amount
	(Province) and J. Adams (KDW) regarding status of document review (.2); call with J. Adams (KDW) to discuss status of discovery and valuation report (.2); begin reviewing J. Adams and A. Matott's (both KDW) summaries of 2021 transaction (.5); review N. Greenberg (KDW) report on prior transfers (.3); further emails with D. Rodriguez (KDW) regarding 2021 transaction (.2) and review his updated analysis (.4).			
07/11/26	Review P. Weintraub (KDW) research on post-petition goodwill and liens (.3); call with M. McLoughlin (KDW) on investigation (.2); continue document analysis related to post-2021 transactions, including 2022 loan and March 2023 LME and incorporate into analysis (3.1).	JRA	3.60	4428.00
07/11/26	Further research legal issues related to privilege claims over special committee's report.	PFA	0.90	751.50
07/11/26	Edit and update claims chart to address and incorporate changes proposed by M. McLoughlin (KDW) (3.0); develop claims and prepare responses to potential counterarguments with M. McLoughlin (KDW) (2.2); research deepening insolvency as a measure of damages (.5); research whether the	DR	8.50	7097.50

Date	Description	Tkpr	Hours	Amount
	adding of goodwill and later removal was consistent with general accounting principals, demonstrated concealment of the harm resulting from the fraudulent transfer, or was fraudulent (2.8).			
07/11/26	Review historical transaction documents.	RLM	1.10	1155.00
07/11/26	Review historical transaction documents and consider potential claims related to the same (.9); email J. Adams (KDW) regarding potential claim/tracing considerations (.2); review and consider transaction documents in light of research regarding tracing/collapsing transactions (.9).	AJM	2.00	1900.00
07/12/26	Extensive review of 2021 transaction documents and KDW internal summaries (1.9); call with J. Adams and A. Matott (both KDW) on same (.9); follow up with J. Adams (KDW) regarding same (.3); review J. Adams (KDW) summary of 2023/2024 transactions (.3); conduct research related to same (.5); call with KDW investigation team (.9); follow up calls with J. Adams (KDW) (.2), A. Matott (KDW) (.2), R. Gage (KDW) (.2), and L. Duncan (KDW) (.6); follow up with A. Barajas (KDW) regarding status of investigation research projects (.2).	MJM	6.20	7037.00
07/12/26	Call with J. Adams and M. McLoughlin (both	AJM	2.40	2280.00

Date	Description	Tkpr	Hours	Amount
	KDW) regarding 2021 transaction and evolution of company's debt positions (.9); consider analysis with respect to potential claims and issues related to historical transactions (.4); call with litigation team regarding status of discovery, claims, and response to communications regarding RFPs and tomorrow's hearing (.9); call with M. McLoughlin (KDW) regarding coordinating open research and drafting workstreams (.2).			
07/12/26	Call with A. Matott and M. McLoughlin (both KDW) regarding investigation status, next steps (.9); follow up call with M. McLoughlin (KDW) on same (.3); substantial continued analysis of transaction summaries and documents related to September 2023 transaction and subsequent refinancings (2.6); update my tracker (1.1); call with litigation team, including R. Morrison, M. McLoughlin and L. Duncan (all KDW) on analysis and discovery status (.9); follow up call with M. McLoughlin (KDW) (.2).	JRA	6.00	7380.00
07/12/26	Further review documents related to 2017 Monomoy acquisition.	PFA	0.40	334.00
07/12/26	Meeting with KDW team (J. Adams, M. McLoughlin, R. Morrison, A. Matott et al.) regarding discovery issues, litigation claims,	AB	0.90	886.50

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Date	Description	Tkpr	Hours	Amount
	and investigation.			
07/12/26	Review email response from Debtors on discovery negotiations (.1); call with KDW team (M. McLoughlin, J. Adams, et al.) to evaluate claims from 2021, 2023, 2024 transactions and related negotiations with opposing counsel on related discovery (.9); meet with M. McLoughlin to determine investigation focus on 2023 and 2024 claims (.6); email D. Rodriguez (KDW) on setting aside 2021 investigation and refocusing on 2023 and 2024 (.1); review proposed email response to debtors and lenders (.1).	LWD	1.80	1755.00
07/12/26	Conference with J. Adams, M. McLoughlin and KDW litigation team (all KDW) regarding next steps (.9); follow up call with M. McLoughlin (KDW) regarding same (.2).	RG	1.10	1232.00
07/12/26	Research whether adding [redacted] t.	DR	1.60	1336.00
07/13/26	Review LME and subsequent loan revisions to develop claims (2.6); conference with L. Duncan (KDW) to develop strategy for	DR	3.10	2588.50

Date	Description	Tkpr	Hours	Amount
	research and investigation of same (.5).			
07/13/26	Conference with R. Gage (KDW) regarding internal data room document reorganization and next steps (.2); conference with J. Noh and C. Wong (both KDW) regarding document review status and next steps (.2).	PFA	0.40	334.00
07/13/26	Review current status of task list (.2); call with J. Adams (KDW) regarding status of investigation, research projects (.6); call with A. Barajas (KDW) regarding same (.3); correspondence with L. Duncan (KDW) regarding potential claims (.2).	MJM	1.30	1475.50
07/13/26	Review and analysis of 2017 Monomoy transaction closing and opening set documents, including identification of key terms and red flags from each document, and preparation of summaries for internal document review chart (5.1); conference with P. Austin and C. Wong (both KDW) to discuss additional document review and organization of documents and chart (.2).	JN	5.30	3922.00
07/13/26	Review and update task list with status of investigation research tasks (.8); email with R. Gage (KDW) regarding status of various research topics (.1); meeting with C. Wong (KDW) regarding investigation research (.4); emails with M. McLoughlin (KDW) regarding	AB	1.80	1773.00

Date	Description	Tkpr	Hours	Amount
	research topics (.2); call with M. McLoughlin (KDW) regarding research issues (.3).			
07/13/26	Prepare for meeting with D. Rodriguez (KDW) to direct investigative needs for 2023 and 2024 claims (.1); review A. Matott (KDW) loan tracing to date (.1); meet with D. Rodriguez (KDW) to outline potential 2023 and 2024 claims and data gaps (.5); review email correspondence with M. Nestor (YCST) on discovery negotiations (.1); review of September 2023 Flow of Funds documentation (.1); review information on March 2023 transaction (.5); review documents and information related to term loan increase in February 2024 (1.5); review documents and information produced post-petition to investigate term loan reduction in six weeks prior to petition (.9); review transactions in preparation for depositions (.2); review law on improvement in position (.4).	LWD	4.40	4290.00
07/13/26	Telephone conference with P. Austin (KDW) regarding organization of debtor documents (.2); review debtor documents (.2); revise memorandum regarding choice of law and statute of limitation issues (2.2); research regarding fraudulent transfer and breach of fiduciary duty issues (.6); draft section of	RG	3.80	4256.00

Date	Description	Tkpr	Hours	Amount
	memorandum regarding fraudulent transfer and breach of fiduciary duty issues (.6).			
07/13/26	Meet with A. Barajas (KDW) regarding golden creditor and discovery rule research (.4); review and reorganize produced documents to facilitate subject-matter investigation (3.9); call with P. Austin and J. Noh (both KDW) regarding investigation next steps (.2).	CW	4.50	2722.50
07/13/26	Continue review and analysis of D. Rodriguez (KDW) claims chart (.6); review select decisions (.4); emails from D. Rodriguez and M. McLoughlin (both KDW) regarding same (.1).	ERW	1.10	1562.00
07/14/26	Review document production of financial statements in response to inquiry from L. Duncan (KDW) (.4); review document production related to term loan ledgers in response to inquiry from J. Adams (KDW) (.4); conference with KDW team regarding status of investigation and next steps (1.1).	PFA	1.90	1586.50
07/14/26	Call with M. McLoughlin (KDW) and H. Congleston, D. Raidi, and M. Singer (all Province) regarding valuation analysis, overall strategy, and next steps (.5); all hands call with KDW litigation team regarding claims research, discovery, and general case (1.1).	AJM	1.60	1520.00
07/14/26	Conference with KDW team regarding	CC	1.10	968.00

Date	Description	Tkpr	Hours	Amount
	potential estate claims and causes of action.			
07/14/26	Review April 2026 financial statements in relation to potential improvement in position claim (.3); report status of investigation on specific claims to KDW team (.1); review evaluation by Province of term loan (.2); call with J. Adams, M. McLoughlin, et al. (all KDW) to evaluate status of any non-plan claims and discovery next steps (1.1).	LWD	1.70	1657.50
07/14/26	Follow up correspondence with H. Congleton (PA) regarding analysis of historic financials statement and treatment of 2023 exchange for accounting purposes and impact on term loan claims in financials (.2); analyze term loan documents with respect to same (.5); meeting with investigation team on status and focus going forward (1.1).	JRA	1.80	2214.00
07/14/26	Call with A. Matott (KDW) and Province team to discuss status of investigation (.5); discuss status of meet and confers and discovery with R. Gage (KDW) (.5); review KDW (.3) and Province (.3) analysis of certain issues; prepare for (.2) and call (1.1) with investigation team to discuss potential claims.	MJM	2.90	3291.50
07/14/26	Review and edit investigation research task list (.2); edit memo on potential claims (.6); confer with C. Wong (KDW) regarding research	AB	1.00	985.00

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Date	Description	Tkpr	Hours	Amount
	issues on statute of limitations (.2).			
07/14/26	Conference with M. McLoughlin (KDW) regarding status of investigation (.5); conference with J. Adams, M. McLoughlin, and KDW litigation team (all KDW) regarding case status and next steps (1.1); review debtor document productions (.4).	RG	2.00	2240.00
07/14/26	Research regarding a claim against a secured lender for improvement in position shortly before bankruptcy (.7); evaluate J. Noh's (KDW) research findings regarding choice of law issues and limitations issues (.5); conference with KDW team regarding claims and case strategy (1.1); investigate whether the there was [redacted] 5 (4.1); draft report of findings from said investigation and share with team (1.0).	DR	7.40	6179.00
07/14/26	All hands call with KDW litigation team regarding claims research, discovery, and general case strategy.	RLM	1.10	1155.00
07/14/26	Research discovery rule and fiduciary duty (1.6); follow-up with A. Barajas (KDW) regarding same (.2); continue to review and reorganize produced documents to facilitate	CW	3.10	1875.50

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Date	Description	Tkpr	Hours	Amount
	subject-matter investigation (1.2); review for loan ledger documents (.1).			
07/15/26	Review July 14, 2026 document production from debtors regarding board documents (.2); meet-and-confer with Debtors' counsel regarding status of discovery requests (.2).	PFA	0.40	334.00
07/15/26	Review loan ledger reflecting FILO loans (.4); create charts detailing the data of each tranche of FILO loans including amount outstanding and the percentage each lender held (1.9); create charts detailing same for term loans (.8); draft memo summarizing all details for A. Matott and C. Choe (both KDW) (.6).	TPZ	3.70	2386.50
07/15/26	Continue to research discovery rule and fiduciary duty.	CW	2.20	1331.00
07/15/26	Research and analysis of sub-issues relating to statute of limitations, including [redacted] under the Delaware Uniform Fraudulent Transfer Act and the Bankruptcy Code (2.0); update of discovery chart following receipt of additional documents (.5).	JN	2.50	1850.00
07/16/26	Review and summarize produced investigation documents (2.0); update investigation analysis summary documents (.3).	CW	2.30	1391.50
Total Services for this Matter:				304,458.50
Total this Invoice				$304,458.50

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	7.60	985.00	$7,486.00
AJM	Matott, Andrew J	32.40	950.00	30,780.00
CC	Choe, Connie	1.10	880.00	968.00
CW	Wong, Clovis	29.50	605.00	17,847.50
DR	Rodriguez, Daniel	102.10	835.00	85,253.50
ERW	Wilson, Eric	2.70	1,420.00	3,834.00
JN	Noh, Jeiel	22.10	740.00	16,354.00
JRA	Adams, Jason	19.40	1,230.00	23,862.00
LWD	Duncan, Laura W	29.40	975.00	28,665.00
MJM	McLoughlin, Maeghan J	28.00	1,135.00	31,780.00
NSG	Greenberg, Nathan S	5.10	1,015.00	5,176.50
PAW	Weintraub, Philip A	10.60	1,015.00	10,759.00
PFA	Austin, Perry F	20.70	835.00	17,284.50
RG	Gage, Rich	17.60	1,120.00	19,712.00
RLM	Morrison Jr., Randall	2.20	1,050.00	2,310.00
TPZ	Zapata, Tammy	3.70	645.00	2,386.50

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969902

031569	West Marine Committee
0018	Litigation

Account Summary And Remittance Form

Legal Services:	$105,389.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$105,389.50**

Terms: Payment Due on or Before September 24, 2026

Please Return This Page With Your Payment

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969902

Client 031569
Matter 0018 Litigation

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Review debtors' objection to the UCC 2004 motion (.6); call with M. McLoughlin (KDW) regarding same same (.3); review draft of proposed stip and order on plan discovery from R. Gage and R. Morrison (both KDW) (.2); provide comments to same (.2).	JRA	1.30	$1599.00
07/01/26	Draft and edit standing motion.	AB	0.40	394.00
07/01/26	Draft discovery schedule (1.4); revise discovery schedule (.4).	RG	1.80	2016.00
07/01/26	Review summary of debtors' Rule 2004 objection (.3); consider debtors' representations in context of larger investigation and evidentiary issues (.3).	AJM	0.60	570.00
07/01/26	Review debtors' objection to 2004 motion (.3); call with J. Adams (KDW) to discuss same (.3).	MJM	0.60	681.00
07/01/26	Review and analyze debtors' response to 2004 (.6) and proposed litigation schedule (.2).	ERW	0.80	1136.00
07/02/26	Review special committee interview summaries (1.1); emails from R. Gage (KDW) regarding same (.1).	ERW	1.20	1704.00
07/02/26	Draft committee challenge demand letter (.8); outline follow-up research on recharacterization (.4).	TPZ	1.20	774.00

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Date	Description	Tkpr	Hours	Amount
07/06/26	Review precedent standing motion regarding TOUSA argument (.4) and prepare research questions for C. Mones and C. Wong (both KDW) regarding same (.5); continue drafting fact section of standing motion (.6).	AB	1.50	1477.50
07/06/26	Review debtors' counsel proposed changes to discovery schedule.	LWD	0.10	97.50
07/06/26	Review revisions to discovery schedule stipulation (.2); draft email to YCST regarding revisions to discovery schedule stipulation (.1).	RG	0.30	336.00
07/06/26	Assess debtors' proposed revisions to discovery schedule stipulation (.3); communications with R. Morrison and J. Adams (both KDW) regarding implications of the same (.2); propose alternative revisions to discovery schedule stipulation (.2); run redline and circulate for YCST review (.1).	AJM	0.90	855.00
07/06/26	Draft memo on research regarding the recharacterization of claims and equitable subordination (2.3); follow-up research on court rationale regarding same (1.0); email to A. Barajas (KDW) regarding same (.3).	TPZ	3.60	2322.00
07/07/26	Conference with A. Barajas (KDW) regarding floating lien research (.3); review caselaw on floating liens in connection with objection (1.9).	CM	2.20	1331.00
07/07/26	Follow up with C. Wong (KDW) and C. Mones	AB	0.40	394.00

Date	Description	Tkpr	Hours	Amount
	(KDW) (.3) regarding their research topics in support of lien avoidance argument for standing motion (.3); review precedent complaint (.1).			
07/07/26	Prepare for meeting with Province by evaluating expert testimony needs to allege that 2021 transaction was a fraudulent transfer and a breach of fiduciary duty (.4); meet with Province experts and A. Mattot, R. Morrison, R. Gage (all KDW) to determine timing and contents of expert reports (1.0); review and distill article from B. Steffen (Province) on reasonably equivalent value to inform necessary discovery from debtors and third parties (1.0); review and edit requests for production to be issued to debtors (2.5); review and edit requests for production to be issued to L Catterton (.7); review and edit Rule 30(b)(6) deposition topics to be issued to debtors (.2); review and edit Rule 30(b)(6) deposition topics to be issued to L Catterton (.2).	LWD	6.00	5850.00
07/07/26	Telephone conference with KDW litigation team and Province team regarding potential for expert reports and necessary discovery (1.0); revise requests for production to L Catterton (.4); revise L Catterton 30(b)(6) notice (.2).	RG	1.60	1792.00
07/07/26	Prepare for (.3) and attend call (1.0) with KDW	AJM	1.30	1235.00

Date	Description	Tkpr	Hours	Amount
	litigation team and Province valuation team regarding valuation, feasibility, solvency, and expert report.			
07/07/26	Participate on call with KDW team and B. Steffen (Province) and Province team to discuss expert report (partial).	MJM	0.50	567.50
07/07/26	Review various iterations of revised proposals on plan discovery schedule (.2); correspondence with litigation team on same (.1); Review revised proposed stipulation and order from debtors on plan discovery schedule and follow up with internal team on same (.1).	JRA	0.40	492.00
07/08/26	Review update stipulation on plan discovery schedule (.1) and correspondence with S. Borovinskaya (YC) regarding sign off from consenting stakeholders (.1).	JRA	0.20	246.00
07/08/26	Coordinate discovery review workflow with A. Matott and R. Morrison (both (KDW) (.1); review A. Matott (KDW) edits to debtor RFPs (.3); and L Catterton RFPs (.3); email A. Matott, R. Gage, R. Morrison (all KDW) providing additional feedback on 30b6 topics and deponents (.4).	LWD	1.10	1072.50
07/08/26	Revise requests for production to debtors (.2); review requests for production to L Catterton (.2); revise Kahn deposition notice (.1); revise Charvat Deposition notice (.1); draft Day	RG	1.50	1680.00

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Date	Description	Tkpr	Hours	Amount
	deposition notice (.1); draft Wadhwa deposition notice (.1); revise debtor 30b6 notice (.7).			
07/08/26	Review updated chronology to inform potential additions to RFPs and deposition topics (.5); review and revise third party RFPs with supplemental documentation (2.1); confer with M. McLoughlin (KDW) on same (.3); supplement and make conforming changes to debtor RFPs (.8); assess next steps regarding discovery and status conference with KDW litigation team (.2); communications with L. Duncan and M. McLoughlin (both KDW) regarding specific RFP request refinement (.3); finalize debtor and L Catteron RFPs for R. Morrison (KDW) review (.9).	AJM	5.10	4845.00
07/08/26	Discuss discrete RFPs with A. Matott (KDW).	MJM	0.30	340.50
07/08/26	Continue research on floating liens and fraudulent transfers (1.7); synthesize research and provide summary to M. McLoughlin and A. Barajas (both KDW) (.6).	CM	2.30	1391.50
07/08/26	Continue reviewing precedent UCC complaints for drafting counts to UCC complaint (.7); begin drafting counts for UCC complaint (1.9); draft background sections of UCC complaint (.3).	AB	2.90	2856.50
07/09/26	Participate in call with KDW team and B.	JRA	1.90	2337.00

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Date	Description	Tkpr	Hours	Amount
	Steffen (Province) regarding valuation analysis issues (1.7); follow up call with M. McLoughlin (KDW) on same (.2).			
07/09/26	Continue drafting counts for UCC complaint (3.8); review historic transaction documents for drafting complaint counts, including documents relating to 2021 LOB transaction (.9), March 2023 liability management transaction (.6), September 2023 liability management transaction (.5); review debtors' SOFAs for details on insider payments (.4); email S. Gladieux (I. Miller) regarding preparation of motion to seal for standing motion (.1).	AB	6.30	6205.50
07/09/26	Revise L. Catterton deposition notice (.2); draft Oaktree deposition notice (.3).	RG	0.50	560.00
07/09/26	Review and revise L Catteron 30b6 notice (.6); review and revise Oaktree 30b6 notice (.3); emails with KDW litigation team regarding revisions to 30b6 notices (.2); call with KDW litigation team, B. Steffan and M. Singer (both Province) regarding preliminary valuation analysis (1.7); correspondence with R. Morrison (KDW) regarding service of discovery (.1); draft correspondence regarding the same (.1);review and revise debtors' 30(b)(6) notice (.8); emails internally regarding	AJM	4.00	3800.00

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Date	Description	Tkpr	Hours	Amount
	the same (.1); email Province regarding supplementing RFPs for Debtors and L Catterton (.1).			
07/09/26	Conference call with Province team regarding preliminary valuation findings (partial) (1.2); discuss same with J. Adams (KDW) (.2).	MJM	1.40	1589.00
07/09/26	Review revised 30b6 notice for debtor and provide feedback on videotaping deposition (.3); review third party 30b6 notices for L Catt and Oaktree (.3); meet with Province (B. Steffan, et al.) and KDW team (J. Adams, R. Morrison, et al.) to evaluate valuation analysis (1.7); review amended disclosure and contrasting valuation technique used by Province to account for debt in valuation (.2); correspondence with R. Morrisson, A. Matott, R. Gage (all KDW) on method for requesting production of 30b6 prep materials (.3).	LWD	2.80	2730.00
07/09/26	Conference call with Province team and KDW Investigation Team regarding preliminary valuation findings.	DR	1.70	1419.50
07/10/26	Call with A. Barajas, A. Matott (both KDW) regarding status and challenge.	MJM	0.60	681.00
07/10/26	Email with R. Gage, A.Matott, and R. Morrison (all KDW) on substance and logistics to complete and serve discovery (.2); review J. Adams (KDW) edits on RFPs to prepare for	LWD	1.60	1560.00

Date	Description	Tkpr	Hours	Amount
	call (.1); meet with R. Morrison, R. Gage, A. Matott, and J. Adams (all KDW) to evaluate content, strategy, and logistics of serving discovery requests today (.7); work with R. Gage (KDW) to prepare language requesting additional documents from deponents for 30b6 notice (.2); review communications to and from B. Steffen (Province) and J. Miles (KDW) regarding valuation and related tax issues (.4).			
07/10/26	Review (.3) and provide comments (.3) to draft supplemental discovery requests to debtors and LCAT; call (partial) with R. Morrison, R. Gage et al (KDW litigation team) on same (.4).	JRA	1.00	1230.00
07/10/26	Continue and finalize draft counts for Committee complaint (2.7); review and edit draft memo regarding rechacterization and equitable subordination law (.5) and provide comments to T. Zapata (KDW) regarding same (.4); call with A. Matott (KDW) regarding standing motion, investigation, and confirmation issues (.6).	AB	4.20	4137.00
07/10/26	Email R. Morrison (KDW) regarding finalization of discovery requests (.2); review J. Adams (KDW) edits to discovery requests (.2); conference (partial) with J. Adams, R. Morrison, L. Duncan, and A. Matott (all KDW) regarding discovery request (.3); follow up call	RG	3.30	3696.00

Date	Description	Tkpr	Hours	Amount
	with R. Morrison, L. Duncan, and A. Matott (all KDW) regarding same (.2); finalize four 30(b)(1) deposition notices (.4); finalize three 30(b)(6) deposition notices (.3); revise requests for production of documents to Debtor (.8); revise requests for production of documents to L Catterton (.6); email to C. Samis (IM) regarding discovery requests (.1); draft email to opposing counsel regarding discovery requests (.2).			
07/10/26	Review J. Adams (KDW) comments and questions to document requests (.3); call with KDW litigation team regarding J. Adams (KDW) questions and comments to proposed final version of requests for production (.7); review final RFPs served on Debtors and third parties (.3); review and provide comments regarding litigation team's preliminary claim analysis (.6); call with A. Barajas (KDW) regarding core workstreams and complaint (.6); assess and propose response to L. McCrery (YCST) email regarding privilege and confidentiality issues (.2).	AJM	2.70	2565.00
07/11/26	Conference with KDW team to prepare for meet and confer (.4); meet and confer with counsel for the debtors, LCAT, and Oaktree regarding discovery requests (.6); follow up	LWD	1.90	1852.50

KELLEY DRYE & WARREN LLP

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MADISON, N.J. NEW YORK LOS ANGELES
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Date	Description	Tkpr	Hours	Amount
	call with KDW litigation team to discuss open discovery items and next steps (.5); review email correspondence on Province analysis and required materials (.1); review draft correspondence to debtors, LCAT and Oaktree and team's proposed edits (.2); propose edits to draft correspondence to Debtors (.1).			
07/11/26	Conference with KDW litigation team to prepare for meet and confer on discovery requests (.4); meet and confer with counsel for the debtors, L Catterton, and Oaktree regarding discovery requests (.6); follow up call with KDW litigation team (.5); email to debtors regarding meet and confer (.1): email to LCAT regarding follow up from meet and confer (.3); email to Oaktree regarding follow up from meet and confer (.2); revise emails to LCAT and Oaktree (.4).	RG	2.50	2800.00
07/11/26	Conference with KDW litigation team to prepare for meet and confer with debtors, L Catterton, and Oaktree regarding discovery requests (.4); participate in call with counsel for the debtors, L Catterton, and Oaktree regarding discovery requests (.6); follow up call with KDW litigation team to discuss open discovery items and next steps (.5); multiple emails with B. Steffen (Province) on valuation	JRA	1.80	2214.00

Date	Description	Tkpr	Hours	Amount
	and feasibility analysis, document review for same (.3).			
07/11/26	Conference with KDW litigation team to prepare for meet and confer with Debtors, L Catterton, and Oaktree regarding Committee discovery requests (.4); meet and confer with counsel for the Debtors, L Catterton, and Oaktree regarding Committee discovery requests (.6); follow up call with KDW litigation team to discuss open discovery items and next steps (.5).	PFA	1.50	1252.50
07/11/26	Prep for (.2) and conference (.4) with KDW litigation team to prepare for meet and confer; prep for (.2) and meet and confer (.6) with counsel for the debtors, L Catterton, and Oaktree; follow up call with KDW team (.5); draft email correspondence to debtors regarding remaining discovery issues (.8); email debtors' counsel regarding discovery issues (.1).	AJM	2.80	2660.00
07/11/26	Prepare for call with KDW litigation team concerning meet and confers with debtors and lenders (.3); conference with KDW litigation team regarding same (.4); prepare for meet and confer with debtors and lenders (.3); participate in meet and confer (.6); follow up call with KDW team to discuss open discovery items	RLM	2.50	2625.00

Date	Description	Tkpr	Hours	Amount
	and next steps (.5); review follow-up email to debtors regarding remaining discovery issues and revise same (.4).			
07/12/26	Conference with KDW team regarding response from counsel for debtors, L Catterton, and Oaktree following meet-and-confer, strategy, and next steps.	PFA	0.80	668.00
07/12/26	Emails with M. Nestor (YCST) regarding meet and confers and document demand issues (.3); follow up call with R. Morrison (KDW) regarding response to debtors' email regarding RFPs and status conference tomorrow (.2); prepare draft correspondence to debtors regarding document demand issues (.3).	AJM	0.80	760.00
07/12/26	Call with KDW litigation team regarding status of discovery, claims, and response to communications regarding RFPs and tomorrow's hearing (.9); follow up call with A. Matott (KDW) regarding response to debtors' email regarding RFPs and status conference tomorrow (.2); review draft correspondence to debtors regarding document demand issues (.2).	RLM	1.30	1365.00
07/12/26	Review debtors' prepetition loan documents and amendments for tracing of funds in connection with UCC challenge (.6); review loan tracing email and notes regarding same	AB	1.00	985.00

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Date	Description	Tkpr	Hours	Amount
	(.4).			
07/13/26	Review discovery schedule stipulation (.2); email from C. Wong (KDW) regarding same (.1).	ERW	0.30	426.00
07/13/26	Revise memo on equitable subordination and recharacterization of claims (1.5); cite check same (1.0); update case law and conduct follow-up research (1.4).	TPZ	3.90	2515.50
07/13/26	Edits to counts of draft UCC complaint (.3); continue drafting and editing facts to standing motion (1.4); review lien investigation materials for drafting facts for standing motion (.6); emails with C. Kleshinki (KDW) regarding lien investigation facts for standing motion (.2).	AB	2.50	2462.50
07/14/26	Review and make edits to draft memo regarding potential litigation claims (.6); continue drafting and editing standing motion (2.0).	AB	2.60	2561.00
07/14/26	Conduct docket research for example valuation declarations.	PFA	0.40	334.00
07/14/26	Assess discovery schedule and coordinate upcoming workstreams related to the same (.2); multiple communications with R. Morrison (KDW) regarding preparation for tomorrow's valuation report (.3); emails with S. Gladieux (Ice Miller) regarding valuation evidence (.1).	AJM	0.60	570.00

Date	Description	Tkpr	Hours	Amount
07/14/26	Assess discovery schedule and coordinate upcoming workstreams related to the same (.2); multiple communications with A. Matott (KDW) regarding preparation for tomorrow's valuation report (.3); review emails with S. Gladieux (Ice Miller) regarding valuation evidence (.1).	RLM	0.60	630.00
07/15/26	Coordinate meet and confer with debtors later today (.1); review documents received last night from debtors with litigation team (.2); prepare for (.2) and attend meet and confer with debtors regarding discovery requests (.2); follow up discussion with R. Morrison (KDW) regarding discovery and next steps (.2); review lender disclosures received and correspondence with T. Zappata (KDW) (.3).	AJM	1.20	1140.00
07/15/26	Draft UCC standing motion facts and arguments relating to preference claim (1.7); diligence facts regarding IEEPA tariff refund claims (.4).	AB	2.10	2068.50
07/15/26	Email to A. Matott (KDW) regarding debtor production (.1); review debtor production of documents (.2); review L Catterton responses and objections to document requests (.3).	RG	0.60	672.00
07/15/26	Prepare for meet and confer concerning outstanding discovery issues (.6); participate in meet and confer (.2); confer with A. Matott	RLM	1.00	1050.00

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Date	Description	Tkpr	Hours	Amount
	(KDW) following meet and confer regarding discovery and next steps (.2).			
07/16/26	Meet-and-confer with counsel for LC9 regarding discovery requests (.5); draft internal email summarizing meet-and-confer (.4).	PFA	0.90	751.50
07/16/26	Prepare for meet and confer with LCAT on negotiations and reviewing pending discovery requests (.2); attend meet and confer with LCAT (.5); follow-up with P. Austin (KDW) to prepare update to group (.1); confer with R. Gage (KDW) on status of negotiations and evaluate LCAT deposition details (.2).	LWD	1.00	975.00
07/16/26	Emails with KDW team regarding meet and confer with L Catterton today.	RLM	0.20	210.00
07/16/26	Telephone conference with L. Duncan, KDW litigation team (all KDW) and Otterbourg team regarding meet and confer concerning L Catterton discovery (.5); follow up call with L. Duncan (KDW) regarding same and next steps (.2); review email summary of notes from L Catterton call (.1).	RG	0.80	896.00
07/16/26	Communications with KDW litigation team regarding meet and confer with L Catterton today (.3); attention to email with A. Perry (KDW) regarding the same (.1).	AJM	0.40	380.00
Total Services for this Matter:				105,389.50
Total this Invoice				$105,389.50

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	23.90	985.00	$23,541.50
AJM	Matott, Andrew J	20.40	950.00	19,380.00
CM	Mones, Chrissie	4.50	605.00	2,722.50
DR	Rodriguez, Daniel	1.70	835.00	1,419.50
ERW	Wilson, Eric	2.30	1,420.00	3,266.00
JRA	Adams, Jason	6.60	1,230.00	8,118.00
LWD	Duncan, Laura W	14.50	975.00	14,137.50
MJM	McLoughlin, Maeghan J	3.40	1,135.00	3,859.00
PFA	Austin, Perry F	3.60	835.00	3,006.00
RG	Gage, Rich	12.90	1,120.00	14,448.00
RLM	Morrison Jr., Randall	5.60	1,050.00	5,880.00
TPZ	Zapata, Tammy	8.70	645.00	5,611.50

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969903

031569	West Marine Committee
0019	Lien Investigation

Account Summary And Remittance Form

Legal Services:	$877.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$877.50**

Terms: Payment Due on or Before September 24, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969903

Client 031569
Matter 0019 Lien Investigation

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/09/26	Review ABL loan documents for FILO lender identities (.3); briefly summarize conclusions for M. McLoughlin (KDW) (.1).	CK	0.40	$390.00
07/13/26	Summarize debtor bank accounts unperfected by deposit account control agreements for A. Barajas (KDW).	CK	0.50	487.50
Total Services for this Matter:				877.50
Total this Invoice				$877.50

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Tkpr	Timekeeper	Hours	Rate	Amount
CK	Kleshinski, Courtney	0.90	975.00	$877.50

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969904

031569	West Marine Committee
0020	Committee Professional Communications

Account Summary And Remittance Form

Legal Services:	$31,970.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$31,970.50**

Terms: Payment Due on or Before September 24, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 25, 2026
Invoice No. 2969904

Client 031569
Matter 0020 Committee Professional Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
07/01/26	Emails with KDW and IM teams regarding debtors' 2004 objection, settlement, today's hearing, committee update, litigation schedule and weekly fee estimate	ERW	0.60	$852.00
07/02/26	Correspondence with B. Steffen (PA) regarding his progress on valuation and feasibility.	JRA	0.20	246.00
07/03/26	Emails with H. Congleton (Province) regarding in-person management meeting and logistics for same.	MJM	0.20	227.00
07/06/26	Emails with C. Mones and A. Matott (both KDW) on pleadings update from weekend, UCC update and internal call schedule in light of upcoming meetings (.1); email to KDW team regarding tomorrow's management presentation meeting, updating the UCC and general next steps (.1).	JRA	0.20	246.00
07/06/26	Emails with KDW team regarding debtor meeting and settlement.	ERW	0.30	426.00
07/07/26	Emails with KDW team regarding debtor meeting, committee call and fee estimate.	ERW	0.50	710.00
07/07/26	Correspondence with Province team on new settlement proposal from debtors and need for UCC call on next steps.	JRA	0.10	123.00

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Date	Description	Tkpr	Hours	Amount
07/08/26	Call with J. Adams (KDW) to discuss committee call, settlement offer, investigation status.	MJM	0.40	454.00
07/08/26	Call with M. McLoughlin (KDW) to discuss committee call, settlement offer, investigation status.	JRA	0.40	492.00
07/09/26	Emails with KDW and Province teams regarding financial viability, plan issues and research.	ERW	0.50	710.00
07/10/26	Emails with KDW and Province teams regarding settlement, committee call and materials.	ERW	0.60	852.00
07/13/26	Emails with KDW and Province teams regarding plan, hearing cancellation and claims.	ERW	0.50	710.00
07/14/26	Emails with KDW, PA and IM teams regarding settlement, committee, update retention orders, CV payments and fee estimate.	ERW	0.60	852.00
07/14/26	Prepare for upcoming meeting with B. Steffan (Province) regarding his valuation report (1.3); confer with A. Matott (KDW) following call (.2).	RLM	1.50	1575.00
07/15/26	Participate (partial) in meeting with B. Steffen (Province) and J. Adams, R. Morrison, and A. Matott (all KDW) (3.4); follow up with A. Matott (KDW) (.1).	MJM	3.50	3972.50
07/15/26	Attend portions of meeting with B. Steffen	JRA	3.50	4305.00

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Date	Description	Tkpr	Hours	Amount
	(Province) and KDW team on valuation and feasibility analysis.			
07/15/26	Emails with KDW and Province teams regarding settlement and CV.	ERW	0.30	426.00
07/15/26	Monitor valuation and expert testimony session with KDW and Province team.	CC	3.50	3080.00
07/15/26	Prep for (.3) and participate in conference with B. Steffan (Province) regarding valuation and feasibility expert analysis (4.0)	AJM	4.30	4085.00
07/15/26	Prepare for meeting with B. Steffan (Province) (1.1); attend meeting with B. Steffan (Province) and KDW team regarding valuation analysis and feasibility (4.0).	RLM	5.10	5355.00
07/27/26	Emails with KDW, PA and teams regarding settlement and tomorrow's call and settlement.	ERW	0.50	710.00
07/28/26	Emails with KDW, PA and teams regarding settlement, committee call, plan and trust agreement.	ERW	0.60	852.00
07/30/26	Emails with KDW team regarding revisions to plan, cash collateral order and fee estimate.	ERW	0.50	710.00
Total Services for this Matter:				31,970.50
Total this Invoice				$31,970.50

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Tkpr	Timekeeper	Hours	Rate	Amount
AJM	Matott, Andrew J	4.30	950.00	$4,085.00
CC	Choe, Connie	3.50	880.00	3,080.00
ERW	Wilson, Eric	5.50	1,420.00	7,810.00
JRA	Adams, Jason	4.40	1,230.00	5,412.00
MJM	McLoughlin, Maeghan J	4.10	1,135.00	4,653.50
RLM	Morrison Jr., Randall	6.60	1,050.00	6,930.00

EXHIBIT K

August 2026 Invoices

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970072

031569	West Marine Committee
0001	Case Administration

Account Summary And Remittance Form

Legal Services:	$0.00
Disbursements and Other Charges:	$521.41
Total Amount Due:	**$521.41**

Terms: Payment Due on or Before September 25, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970072

Client 031569
Matter 0001 Case Administration

Attorney: 05395

Other Charges:

Long Distance Travel	$446.00	
Cab Service	59.98	
Meals	15.43	
Total Other Charges for this Matter:		521.41
Total this Invoice		$521.41

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970078

031569	West Marine Committee
0004	Fee Matters

Account Summary And Remittance Form

Legal Services:	$5,724.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$5,724.00**

Terms: Payment Due on or Before September 25, 2026

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970078

Client 031569
Matter 0004 Fee Matters

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/03/26	Review KDW prebills for June time for reasonableness and in connection with preparation of fee applications.	JRA	1.50	$1845.00
08/12/26	Begin review of KDW prebills for July time for reasonableness and in connection with preparing KDW's fee application.	JRA	1.20	1476.00
08/14/26	Review YCST first and second fee statement.	MJM	0.30	340.50
08/21/26	Final review of KDW prebills for July in connection with preparation of fee application.	JRA	1.40	1722.00
08/21/26	Begin coordinating first and final fee application.	MJM	0.30	340.50
Total Services for this Matter:				5,724.00
Total this Invoice				$5,724.00

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Tkpr	Timekeeper	Hours	Rate	Amount
JRA	Adams, Jason	4.10	1,230.00	$5,043.00
MJM	McLoughlin, Maeghan J	0.60	1,135.00	681.00

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MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970077

031569	West Marine Committee
0005	Financing

Account Summary And Remittance Form

Legal Services:	$123.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$123.00**

Terms: Payment Due on or Before September 25, 2026

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970077

Client 031569
Matter 0005 Financing

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/04/26	Review excess cash report from K. Facibene (KE).	JRA	0.10	$123.00
Total Services for this Matter:				123.00
Total this Invoice				$123.00

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FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
JRA	Adams, Jason	0.10	1,230.00	$123.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970076

031569	West Marine Committee
0007	Executory Contracts and Leases

Account Summary And Remittance Form

Legal Services:	$721.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$721.00**

Terms: Payment Due on or Before September 25, 2026

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KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970076

Client 031569
Matter 0007 Executory Contracts and Leases

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/03/26	Review correspondence from S. Borovinskaya (YCST) on stipulation with Tom River landlord regarding rejection of location and review stipulation (.1); follow up on details regarding new lease with YCST team (.1); correspondence with G. Mandelbaum (Pegasus) regarding his inquiries into the status of their San Juan lease and how to contact the debtors on same (.1).	JRA	0.30	$369.00
08/07/26	Review amended plan supplement and schedule of assumed/rejected contracts.	CC	0.40	352.00
Total Services for this Matter:				721.00
Total this Invoice				$721.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
CC	Choe, Connie	0.40	880.00	$352.00
JRA	Adams, Jason	0.30	1,230.00	369.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970075

031569	West Marine Committee
0009	Claims Administration

Account Summary And Remittance Form

Legal Services:	$340.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$340.50**

Terms: Payment Due on or Before September 25, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970075

Client 031569
Matter 0009 Claims Administration

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/13/26	Brief review of claims register.	MJM	0.30	$340.50
Total Services for this Matter:				340.50
Total this Invoice				$340.50

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Tkpr	Timekeeper	Hours	Rate	Amount
MJM	McLoughlin, Maeghan J	0.30	1,135.00	$340.50

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970073

031569	West Marine Committee
0010	Plan and Disclosure Statement

Account Summary And Remittance Form

Legal Services:	$85,119.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$85,119.00**

Terms: Payment Due on or Before September 25, 2026

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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970073

Client 031569
Matter 0010 Plan and Disclosure Statement

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/02/26	Continue drafting West Marine GUC trust agreement.	AB	0.70	$689.50
08/03/26	Correspondence with YCST team on status of plan comments (.1); update M. McLoughlin (KDW) on general plan status (.2); brief review of draft trust agreement from A. Barajas (KDW) (.2) and revised form of plan from debtors (.5); follow up correspondence with M. McLoughlin and C. Choe (both KDW) regarding same and further turn (.1).	JRA	1.10	1353.00
08/03/26	Emails with A. Barajas (KDW) regarding status of trust agreement (.2); brief review of plan objections (.3).	MJM	0.50	567.50
08/03/26	Review of objections filed by various creditors to plan (.2); review and analyze revised plan from debtors' counsel (.9); summarize same (.2); emails with KDW team on same (.3).	CC	1.60	1408.00
08/03/26	Review provisions of precedent GUC trust agreement (.6); continue revising West Marine trust agreement (2.8); email M. McLoughlin and J. Adams (both KDW) regarding same (.1).	AB	3.50	3447.50
08/03/26	Review revised settlement documents (.3); emails with C. Choe (KDW) and T. Eck (KE)	ERW	0.50	710.00

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Date	Description	Tkpr	Hours	Amount
	regarding same (.2).			
08/04/26	Emails with C. Choe and M. McLoughlin (both KDW) regarding further revised plan documents.	ERW	0.30	426.00
08/04/26	Review and respond to correspondence from T. Eck (KE) regarding late filed ballots and decision to permit same (.1); prepare my initial comments to C. Choe (KDW) mark up of plan (.8) and A. Barajas (KDW) draft of trust agreement (.4); meeting with M. McLoughlin, A. Barajas and C. Choe (all KDW) on same, further revisions (.7); follow up correspondence with K&E on our revised comments and time for call to walk through (.1).	JRA	2.10	2583.00
08/04/26	Conference with M. McLoughlin (KDW) regarding plan issues (.3); continue analysis of debtors' comments to plan (.6); review precedent (.3); provide revisions addressing committee comments (.8); conference with J. Adams, M. McLoughlin and A. Barajas (all KDW) regarding plan revisions and trust agreement (.7); continue incorporating revisions (.5); further comments to plan (.5); email to debtors' counsel regarding plan revisions (.4).	CC	4.10	3608.00
08/04/26	Review C. Choe (KDW) summary of plan	MJM	5.70	6469.50

Date	Description	Tkpr	Hours	Amount
	issues in debtors' revised plan draft (.2); emails with T. Eck (KE) regarding confirmation order (.1); meet with C. Choe (KDW) regarding additional changes to plan (.3); revise plan (2.1); revise trust agreement (1.8); meet with J. Adams, A. Barajas, and C. Choe (all KDW) to discuss plan and trust agreement revisions (.7); comment on C. Choe's (KDW) revised plan draft and debtor email (.5).			
08/04/26	Meeting with J. Adams, M. McLoughlin and C. Choe (all KDW) regarding UCC plan comments and related edits to draft GUC trust agreement (.7); review and edit GUC trust agreement to incorporate M. McLoughlin's (KDW) edits (1.3); review precedent GUC trust agreement and make additional edits to draft GUC trust agreement (.3); email M. McLoughlin (KDW) updated GUC trust agreement (.1).	AB	2.40	2364.00
08/05/26	Provide additional comments to the revised draft trust agreement from A. Barajas (KDW) (.2); correspondence with Kirkland team on call to discuss plan (.1); review further updated draft of plan from Kirkland (.3) and call with M. McLoughlin (KDW) on same in advance of her call with KE (.5); follow up call with M. McLoughlin, A. Barajas and C. Choe (all	JRA	1.70	2091.00

Date	Description	Tkpr	Hours	Amount
	KDW) following the debtors call to discuss further changes (.4); call with E. Wilson and M. McLoughlin (both KDW) on status of plan documents and UCC sign off (.2).			
08/05/26	Prepare for (.5) and participate in call with K&E and YCST teams, and M. McLoughlin (KDW) on plan revisions (.8); review revised version (.5); follow-up call with J. Adams, M. McLoughlin and A. Barajas (all KDW) regarding trust agreement and plan issues (.4); start review and revisions to confirmation order (1.4); emails on tax provisions and statutory fee issues (.3); provide revisions to GUC trust provisions (.4); confer with A. Barajas (KDW) on trust agreement (.2); emails with YCST team regarding correspondence with UST on plan changes (.2)	CC	4.70	4136.00
08/05/26	Emails with T. Eck (KE) regarding revised plan (.2); review debtors' revised plan in advance of debtor call (.5); call with J. Adams (KDW) regarding same (.5); prepare for (.3) and call with C. Choe (KDW), K&E team, and YCST team (.8) to discuss plan revisions; call with J. Adams, A. Barajas, and C. Choe (all KDW) to discuss next steps (.4); follow up call with E. Wilson and J. Adams (both KDW) (.2); further revisions to trust agreement (.3); revise	MJM	6.70	7604.50

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Date	Description	Tkpr	Hours	Amount
	confirmation order (3.1); review D. Kane (KDW) revisions to tax language and UST fees (.2) and call with D. Kane (KDW) on same (.2).			
08/05/26	Review J. Adams (KDW) edits to draft GUC trust agreement (.1) and revise draft GUC trust agreement to incorporate same (.1); review redline of debtors' updated plan for impact on GUC trust agreement (.4); call with J. Adams, M. McLoughlin and C. Choe (all KDW) regarding debtors' updated draft plan and UCC comments to same (.4); follow up call with C. Choe (KDW) regarding plan provisions impacting GUC trust agreement (.2); edit GUC trust agreement to reflect updated plan provisions (.4); email M. McLoughlin (KDW) regarding edits to trust agreement (.1); review D. Kane's (KDW) comments to debtors updated tax provisions in Plan for impact on GUC trust agreement (.4); edit GUC trust agreement to incorporate tax comments (.3); email debtors regarding draft GUC trust agreement (.1); review debtors' redline of further updated plan (.1).	AB	2.60	2561.00
08/05/26	Call with M. McLoughlin (KDW) regarding open trust issues (.2); comment on plan tax section (.20); comment on statutory fees	DPK	0.80	840.00

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Date	Description	Tkpr	Hours	Amount
	provision of plan as marked up by the UST (.4).			
08/05/26	Conference call with M. McLoughlin and J. Adams (both KDW) regarding plan revisions (.2); emails with KDW and YC team regarding same (.2).	ERW	0.40	568.00
08/06/26	Review debtors' further revised plan (.5); prepare for KDW internal meeting (.3); meet with J. Adams (partial), A. Barajas, C. Choe (all KDW) to discuss revisions to plan and confirmation order (.8); review debtors' revisions to GUC Trust agreement (.4); call with A. Barajas (KDW) regarding same (.2); comment on his further revised draft (.2); review numerous iterations of the plan, confirmation order, and trust agreement (.6); call with Kirkland, YCST teams, and B. Barajas, C. Choe (both KDW) to discuss edits to plan documents (.3); follow up calls with A. Barajas (.1) and J. Adams (.3) (both KDW).	MJM	3.70	4199.50
08/06/26	Review M. McLoughlin's (KDW) comments to debtors' draft confirmation order (.4); meeting with J. Adams (partial), M. McLoughlin, C. Choe (all KDW) regarding debtors' updated plan, UCC responses to same, and UCC comments to debtors' draft confirmation order (.8); correspondence with C. Choe (KDW)	AB	4.30	4235.50

Date	Description	Tkpr	Hours	Amount
	regarding confirmation order revisions (.2); review UST's comments to plan provisions impacting the GUC trust (.2); review debtors' revised draft GUC trust agreement (.4); call with M. McLoughlin (KDW) regarding UCC responsive comments to same (.2); edit draft GUC trust agreement to incorporate UCC comments (1.1); review remaining GUC trust issues in preparation for call with debtors counsel (.5); call with K&E, YCST, M. McLoughlin and C. Choe (both KDW) regarding UCC comments to GUC (.3); follow up call with M. McLoughlin (KDW) regarding making edits to finalize GUC Trust Agreement (.1); email debtors' counsel revised GUC trust agreement (.1).			
08/06/26	Comment on US Trustee's updated language regarding statutory fees and PCRs (.3); respond to J. Adams (KDW) questions regarding same (.2).	DPK	0.50	525.00
08/06/26	Conference with KDW team regarding confirmation order and plan issues (.8); review revised version of plan from debtors (.4); provide additional revisions (.7); continue revision of confirmation order (.8); emails to debtors' counsel on same (.2); correspondence with A. Barajas and M. McLoughlin (both	CC	3.90	3432.00

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Date	Description	Tkpr	Hours	Amount
	KDW) on same (.4); emails with K&E and YCST teams on same (.3); call with K&E, YCST, and KDW teams regarding GUC trust agreement (.3).			
08/06/26	Review proposed comment from FILO lenders regarding treatment language for plan and emails with M. McLoughlin and C. Choe (both KDW) on same (.1); brief review of further debtor revisions to plan (.1) and internal comments to confirmation order (.3); meeting (partial) with M. McLoughlin, A. Barajas and C. Choe (all KDW) on plan and confirmation order (.4); review debtor revisions to trust agreement (.2) and follow up with M. McLoughlin (KDW) on same (.1).	JRA	1.20	1476.00
08/06/26	Confer with prospective trustee regarding status.	ERW	0.20	284.00
08/07/26	Emails to M. McLoughlin and J. Adams (KDW) regarding UST plan and trust agreement issue (.4); follow up call with M. McLoughlin (KDW) regarding incremental negotiations with the UST (.2).	DPK	0.60	630.00
08/07/26	Review confirmation agenda (.1), plan supplement (.2) and revised confirmation order (.2).	ERW	0.50	710.00
08/07/26	Review correspondence with L. Casey (UST) and M. McLoughlin (KDW) on open issues	JRA	0.80	984.00

Date	Description	Tkpr	Hours	Amount
	with respect to plan language on quarterly fees and uncashed checks (.2); follow up correspondence with D. Kane and M. McLoughlin (both KDW) regarding same (.2); brief review of revisions to confirmation order (.2); update from M. McLoughlin (KDW) on status of confirmation and plan documents, discussion with UST and open issues (.2).			
08/07/26	Review revised version of confirmation order (.3); emails with KDW team on same (.2).	CC	0.50	440.00
08/07/26	Review filed plan (.3); analyze filed confirmation order vs most recent draft (.3); revise same (.3); emails with C. Choe (KDW) regarding next steps (.2); numerous emails with S. Borovinskaya (YCST) regarding UST comments and certain plan provisions (.3); pull precedent pleadings in connection with same (.3); review UST's revised language regarding UST fees (.2); review precedent language related to same (.3); calls with D. Kane (KDW) (.2), L. Casey (UST) (.2) and S. Borovinskaya (YCST) (.3) regarding same.	MJM	2.90	3291.50
08/10/26	Check in on status of open issues with UST on plan language with M. McLoughlin (KDW) (.1); brief review of amended plan supplement documents including modified assumption and rejection schedules (.2), exit financing	JRA	1.50	1845.00

Date	Description	Tkpr	Hours	Amount
	documents and key terms (.6) and steps memorandum for effective date (.1); confer with M. McLoughlin (KDW) on analysis of same, open issues, resolution of UST issues (.3); correspondence with M. McLoughlin and C. Choe (both KDW) regarding updating UCC on revised assumption and rejection schedules (.2).			
08/10/26	Review revised version of plan (.2); and confirmation order (.3); review and analyze amended plan supplement regarding retained causes of action and exit facility documents (.5); provide comments to schedule of retained COA (.4); emails with M. McLoughlin (KDW) regarding changes (.2); emails to debtors' counsel on same (.2).	CC	1.80	1584.00
08/10/26	Emails with L. Casey (UST) regarding payment of statutory fees (.2); call with S. Borovinskaya (YCST) to resolve same (.1); sign off on statutory fee language (.1); emails with A. Barajas and C. Choe (both KDW) regarding final outstanding plan and confirmation order points (.3); review plan supplement (.4); comment on retained causes of action (.2); emails with A. Barrett (KE) regarding final drafts of plan and confirmation order (.2); call with J. Adams (KDW) on status	MJM	2.10	2383.50

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Date	Description	Tkpr	Hours	Amount
	and open issues on documents (.3); further emails with S. Borovinskaya (YCST) regarding effective date, plan supplement, restructuring memorandum (.3).			
08/10/26	Pull confirmation related pleadings and email M. McLoughlin (KDW) regarding same (.2); emails with C. Choe (KDW) regarding review of amended plan supplement (.2); email M. McLoughlin (KDW) regarding same (.1); review debtors' edits to restructuring transactions memo (.1); email with C. Choe (KDW) regarding same (.1).	AB	0.70	689.50
08/10/26	Review as filed amended plan (.2); emails with trustee and J. Hoover (BF) regarding confirmation and transition issues (.2).	ERW	0.40	568.00
08/11/26	Correspondence with S. Balasiano (proposed GUC trustee) and potential claims counsel on call to discuss trust transition.	JRA	0.10	123.00
08/11/26	Review final filed versions of plan (.3) and confirmation order (.3).	MJM	0.60	681.00
08/12/26	Emails with A. Barajas (KDW) regarding trust agreement (.1); review his revisions to same (.2); review Kirkland's revisions to GUC trust agreement (.3); emails with Kirkland team regarding same and related issues (.2); discuss further edits with D. Kane (KDW) (.4); revise trust agreement (.5).	MJM	1.70	1929.50

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Date	Description	Tkpr	Hours	Amount
08/12/26	Initial call with S. Balasiano (proposed trustee) (.1); review revised draft of trust agreement from Kirkland providing additional tax comments on structuring (.2); correspondence with M. McLoughlin and D. Kane (both KDW) on same, need for changes and push back on same (.2).	JRA	0.50	615.00
08/12/26	Edit GUC trust agreement to make updates and add trustee information for execution version (.5); email M. McLoughlin (KDW) regarding same (.1); review K&E's comments to GUC trust agreement (.2).	AB	0.80	788.00
08/12/26	Work through comments to trust agreement from debtors with M. McLoughlin (KDW).	DPK	0.40	420.00
08/12/26	Review revised trust agreement.	ERW	0.20	284.00
08/13/26	Revise, send GUC trust agreement (.3); call with J. Adams (KDW) and proposed GUC trustee to discuss trust agreement (.3).	MJM	0.60	681.00
08/13/26	Call with M. McLoughlin (KDW), S. Balasiano (proposed GUC trustee) and J. Hoover (proposed trust counsel) on plan effective date planning.	JRA	0.30	369.00
08/14/26	Numerous emails with A. Sexton (KE) regarding trust agreement (.3); calls with D. Kane (KDW) prior to and following Kirkland call (.3); review trust agreement (.3); call with K&E tax team and D. Kane (KDW) (.2).	MJM	1.10	1248.50

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Date	Description	Tkpr	Hours	Amount
08/14/26	Review emails between M. McLoughlin (KDW) and K&E team regarding edits to GUC Trust Agreement.	AB	0.20	197.00
08/14/26	Follow up correspondence with M. McLoughlin (KDW) on open trust agreement comments and update from Kirkland tax call (.3); correspondence with T. Eck (KE) and M. McLoughlin (KDW) on landlord opt-in forms being undeliverable and whether to allow (.1); follow up correspondence from Province on requests from debtors' financial advisor on effective date funding (.1); correspondence with M. McLoughlin (KDW) on same and now expected additional comments from lenders (.2).	JRA	0.70	861.00
08/14/26	Call with M. McLoughlin (KDW) to discuss open trust agreement issues (.3); call with G. Twombly and N. Werther (both Kirkland) and M. McLoughlin (KDW) to discuss tax provisions of trust agreement (.2).	DPK	0.50	525.00
08/15/26	Follow up correspondence with N. Warther (KE) on expected further comments on trust agreement from lenders.	JRA	0.10	123.00
08/15/26	Make edits to updated version of GUC trust agreement to create execution version.	AB	0.50	492.50
08/17/26	Emails with Kirkland team regarding trust agreement (.2); review execution version (.2)	MJM	0.80	908.00

Date	Description	Tkpr	Hours	Amount
	discuss same with J. Adams (KDW) (.2); further emails with D. Kane (KDW) regarding same (.2).			
08/17/26	Review and analyze plan and confirmation order for provisions impacting landlords with assumed and rejected leases.	CC	0.30	264.00
08/17/26	Email M. McLoughlin (KDW) execution version of GUC trust agreement (.1); review lenders' comments to same (.1).	AB	0.20	197.00
08/17/26	Correspondence with B. Nakhaimousa (KE) and FTI team on effective date payments and transfers (.2); review lender comments to the trust agreement (.2); confer with M. McLoughlin (KDW) on same and next steps (.2); follow up correspondence with M. McLoughlin and D. Kane (both KDW) on same (.1).	JRA	0.70	861.00
08/17/26	Review updated Trust agreement with lender comments.	DPK	0.20	210.00
08/18/26	Revise trust agreement (.2); emails with A. Barrett (KE) regarding same (.1); discuss trust agreement, trustee signature with A. Barajas (KDW) (.1).	MJM	0.40	454.00
08/18/26	Review changes in updated draft GUC trust agreement (.1); edit updated GUC trust agreement to create new execution version (.4); confer with M. McLoughlin (KDW) on same	AB	0.70	689.50

Date	Description	Tkpr	Hours	Amount
	(.1); email S. Balasiano (trustee) regarding signature page of GUC trust agreement (.1).			
08/18/26	Follow up on final revisions and execution of the trust agreement (.2); correspondence with FTI and UCC professionals on effective date payments (.1).	JRA	0.30	369.00
08/19/26	Review revised retained causes of action exhibit (.2); finalize trust agreement (.2).	MJM	0.40	454.00
08/19/26	Follow up on finalizing and execution of trust agreement in anticipation of effective date (.1); confirm effective date payments for trust and professionals escrow with FTI (.2); review further revised draft of restructuring seps memorandum from Kirkland and confer with M. McLoughlin (KDW) on same (.1).	JRA	0.40	492.00
08/19/26	Compile GUC Trustee signature page for execution version of GUC trust agreement (.2); email J. Adams and M. McLoughlin (both KDW) regarding same (.1); email debtors regarding countersignature for same (.1); email GUC trustee update regarding same (.1).	AB	0.50	492.50
08/19/26	Review revised plan supplement (.1); emails from J. Adams and M. McLoughlin (both KDW) regarding same and restructuring transactions memo (.1).	ERW	0.20	284.00
08/20/26	Review and sign off on further revised draft of restructuring transition memorandum from	JRA	0.10	123.00

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	Kirkland.			
08/20/26	Discuss status of trust agreement with A. Barajas (KDW).	MJM	0.20	227.00
08/20/26	Confer with M. McLoughlin (KDW) regarding plan effective date (.2); email S. Balasiano (GUC Trustee) fully executed GUC trust agreement (.1).	AB	0.30	295.50
08/20/26	Review revised plan supplement (.1); emails from J. Adams and M. McLoughlin (both KDW) regarding same and restructuring memo (.1).	ERW	0.20	284.00
08/21/26	Participate with M. McLoughlin (KDW) on today's effective date closing call.	JRA	0.20	246.00
08/21/26	Participate in effective date call.	MJM	0.20	227.00
Total Services for this Matter:				85,119.00
Total this Invoice				$85,119.00

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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	17.40	985.00	$17,139.00
CC	Choe, Connie	16.90	880.00	14,872.00
DPK	Kane, Dana P	3.00	1,050.00	3,150.00
ERW	Wilson, Eric	2.90	1,420.00	4,118.00
JRA	Adams, Jason	11.80	1,230.00	14,514.00
MJM	McLoughlin, Maeghan J	27.60	1,135.00	31,326.00

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August 26, 2026
Invoice No. 2970074

031569	West Marine Committee
0011	Committee and Creditor Communications

Account Summary And Remittance Form

Legal Services:	$11,595.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$11,595.50**

Terms: Payment Due on or Before September 25, 2026

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August 26, 2026
Invoice No. 2970074

Client 031569
Matter 0011 Committee and Creditor Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/03/26	Update to committee.	ERW	0.10	$142.00
08/03/26	Draft committee update regarding recent developments.	MJM	0.30	340.50
08/03/26	Emails with landlord counsel regarding case status, cure disputes and lease assignment issues	CC	0.50	440.00
08/03/26	Review Plan Supplement assumption schedule for impact (.1); email unsecured creditor regarding same (.1).	AB	0.20	197.00
08/03/26	Instructions to M. McLoughlin (KDW) on UCC update on status and canceling tomorrow's call.	JRA	0.10	123.00
08/04/26	Calls and emails with landlord counsel regarding landlord outreach and cure dispute issues.	CC	0.50	440.00
08/04/26	Emails with creditor regarding debtors' assumption of leases under plan.	AB	0.20	197.00
08/04/26	Emails with A. Barajas (KDW) and G. Mandelbaum (PAM) regarding lease and case status.	ERW	0.20	284.00
08/05/26	Correspondence with various landlords regarding plan and case issues including lease assumption and cure.	CC	0.60	528.00

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HOUSTON	WASHINGTON	SAN FRANCISCO

Date	Description	Tkpr	Hours	Amount
08/05/26	Draft committee update regarding plan and trustee selection.	MJM	0.30	340.50
08/06/26	Revise draft UCC update on plan status and next steps.	JRA	0.20	246.00
08/06/26	Correspondence with landlord counsel regarding cure/assumption issues.	CC	0.40	352.00
08/06/26	Call with E. Wilson (KDW) regarding committee update (.2); revise, send same (.1).	MJM	0.30	340.50
08/06/26	Review and comment on committee update (.2); confer with M. McLoughlin (KDW) regarding same (.2).	ERW	0.40	568.00
08/08/26	Update to committee.	ERW	0.10	142.00
08/10/26	Draft committee update regarding confirmation hearing and confirmation documents (.5); review list of impacted committee members based on revised assumption/rejection schedules (.2); emails with C. Choe (KDW) regarding committee member outreach (.2).	MJM	0.90	1021.50
08/10/26	Emails with Facility Solutions, MRT, VS, East Penn and C. Choe (KDW) regarding plan supplement and contract issues (.3); update to committee regarding confirmation (.1).	ERW	0.40	568.00
08/10/26	Emails with landlords and counsel regarding plan supplement and lease rejection issues (.3); review amended plan supplement as it pertains to assumption and rejection schedules for impact on UCC members (.6); prepare	CC	2.50	2200.00

Date	Description	Tkpr	Hours	Amount
	individual committee updates regarding treatment of contracts and related issues to UCC members (1.3); correspondence with M. McLoughlin and A. Barajas (both KDW) on same (.3).			
08/11/26	Draft email update to the committee regarding the results of today's confirmation hearing (.1); respond to follow up inquiry from Ballard (counsel for RIC) on confirmation and distribution expectations (.1).	JRA	0.20	246.00
08/12/26	Correspondence with various landlords regarding case updates, plan confirmation (.2); emails with landlord regarding open cure disputes (.3).	CC	0.50	440.00
08/17/26	Correspondence with various landlords regarding plan confirmation, effective date, cure issues, bar dates and committee settlement (.4); prepare responses (.2).	CC	0.60	528.00
08/17/26	Emails with J. Adams (KDW) and R. Schmidt (KL) regarding effective date.	ERW	0.20	284.00
08/19/26	Correspondence with landlord and counsel regarding open cure dispute and next steps.	CC	0.30	264.00
08/20/26	Correspondence with landlords and counsel regarding cure and lease assumption issues.	CC	0.70	616.00
08/21/26	Revise UCC update email on effective date.	JRA	0.10	123.00
08/21/26	Draft committee update regarding effective date.	MJM	0.30	340.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Client 031569
Matter 0011
August 26, 2026

Date	Description	Tkpr	Hours	Amount
08/21/26	Update to committee regarding effective date (.1); emails with S. Lewis (FSG) regarding same (.1).	ERW	0.20	284.00
Total Services for this Matter:				11,595.50
Total this Invoice				$11,595.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
CHICAGO STAMFORD SAN DIEGO
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Tkpr	Timekeeper	Hours	Rate	Amount
AB	Barajas, Andres	0.40	985.00	$394.00
CC	Choe, Connie	6.60	880.00	5,808.00
ERW	Wilson, Eric	1.60	1,420.00	2,272.00
JRA	Adams, Jason	0.60	1,230.00	738.00
MJM	McLoughlin, Maeghan J	2.10	1,135.00	2,383.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970079

031569	West Marine Committee
0013	Court Hearings

Account Summary And Remittance Form

Legal Services:	$6,591.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$6,591.00**

Terms: Payment Due on or Before September 25, 2026

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
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3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970079

Client 031569
Matter 0013 Court Hearings

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/10/26	Review confirmation brief (.6), voting report (.3), Bremer (.3), Agam (.3), and Kahn (.3) declarations in support of confirmation to prepare for 8/11 confirmation hearing; draft hearing outline (.5); review final drafts of plan (.4) and confirmation order (.4); review agenda (.1); confer with J. Adams (KDW) on hearing preparation (.2).	MJM	3.40	$3859.00
08/10/26	Review updated agenda for tomorrow's confirmation hearing (.1); confer with M. McLoughlin (KDW) on hearing preparation (.2).	JRA	0.30	369.00
08/10/26	Review amended agenda (.1) and hearing summary (.1).	ERW	0.20	284.00
08/11/26	Review updated agenda (.1); prepare for (.4) and participate in confirmation hearing (.4); conferences with debtors' counsel prior to and following the hearing (.3).	MJM	1.20	1362.00
08/11/26	Update from M. McLoughlin (KDW) on results of today's confirmation hearing.	JRA	0.10	123.00
08/11/26	Monitor confirmation hearing (.3); emails with Province on registration (.1).	CC	0.40	352.00
08/11/26	Monitor hearing regarding confirmation of	CM	0.40	242.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

Date	Description	Tkpr	Hours	Amount
	debtors' plan.			
Total Services for this Matter:				6,591.00
Total this Invoice				$6,591.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. NEW YORK LOS ANGELES
CHICAGO STAMFORD SAN DIEGO
HOUSTON WASHINGTON SAN FRANCISCO

Tkpr	Timekeeper	Hours	Rate	Amount
CC	Choe, Connie	0.40	880.00	$352.00
CM	Mones, Chrissie	0.40	605.00	242.00
ERW	Wilson, Eric	0.20	1,420.00	284.00
JRA	Adams, Jason	0.40	1,230.00	492.00
MJM	McLoughlin, Maeghan J	4.60	1,135.00	5,221.00

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FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970080

031569	West Marine Committee
0016	Debtor Communications

Account Summary And Remittance Form

Legal Services:	$1,969.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$1,969.00**

Terms: Payment Due on or Before September 25, 2026

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KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970080

Client 031569
Matter 0016 Debtor Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/06/26	Emails with KDW, YC and K&E teams regarding revisions to trust and plan documents.	ERW	0.50	$710.00
08/12/26	Emails with KDW and K&E teams regarding trust tax issues.	ERW	0.20	284.00
08/13/26	Email to M. Nestor and S. Borovinskaya (both YCST) on trust transition, claims register and points of contact for claims reconciliation.	JRA	0.10	123.00
08/14/26	Further emails with KDW and K&E teams regarding trust tax issues.	ERW	0.20	284.00
08/17/26	Emails with KDW and K&E teams regarding lender revisions to trust agreement.	ERW	0.20	284.00
08/20/26	Emails with Kirkland and KDW teams regarding effective date.	ERW	0.20	284.00
Total Services for this Matter:				1,969.00
Total this Invoice				$1,969.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
ERW	Wilson, Eric	1.30	1,420.00	$1,846.00
JRA	Adams, Jason	0.10	1,230.00	123.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
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HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970081

031569	West Marine Committee
0020	Committee Professional Communications

Account Summary And Remittance Form

Legal Services:	$2,414.00
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$2,414.00**

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MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970081

Client 031569
Matter 0020 Committee Professional Communications

Attorney: 05395

Date	Description	Tkpr	Hours	Amount
08/03/26	Emails with KDW team regarding creditor inquiries, revisions to trust and plan documents.	ERW	0.50	$710.00
08/08/26	Email traffic with KDW, K&E and YC teams regarding revisions to settlement documents.	ERW	0.40	568.00
08/19/26	Emails with KDW internal team regarding trust agreement.	ERW	0.20	284.00
08/20/26	Emails with KDW internal team regarding trust agreement (.2); review same (.2); emails with J. Adams (KDW) and R. Schmidt (KL) regarding effective date (.2).	ERW	0.60	852.00
Total Services for this Matter:				2,414.00
Total this Invoice				$2,414.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J. | NEW YORK | LOS ANGELES
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Tkpr	Timekeeper	Hours	Rate	Amount
ERW	Wilson, Eric	1.70	1,420.00	$2,414.00

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970082

031569	West Marine Committee
0021	Non-Working Travel Time

Account Summary And Remittance Form

Legal Services:	$1,702.50
Disbursements and Other Charges:	$0.00
Total Amount Due:	**$1,702.50**

Terms: Payment Due on or Before September 25, 2026

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KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

West Marine Committee
Attn: Eric Wilson
c/o Eric Wilson
3 World Trade Center, 175 Greenwich Street
New York, NY 10007

August 26, 2026
Invoice No. 2970082

Client 031569
Matter 0021 Non-Working Travel Time

Attorney: 05395 Page 2

Date	Description	Tkpr	Hours	Amount
08/11/26	Travel to and from Delaware for confirmation hearing.	MJM	3.00	$1702.50
Total Services for this Matter:				1,702.50
Total this Invoice				$1,702.50

KELLEY DRYE & WARREN LLP

FEDERAL ID NO. 13-5335107

MADISON, N.J.	NEW YORK	LOS ANGELES
CHICAGO	STAMFORD	SAN DIEGO
HOUSTON	WASHINGTON	SAN FRANCISCO

Tkpr	Timekeeper	Hours	Rate	Amount
MJM	McLoughlin, Maeghan J	3.00	567.50	$1,702.50

CERTIFICATE OF SERVICE

I, Sarah R. Gladieux, do hereby certify that on September 18, 2026, I caused a copy of the **First and Final Fee Application of Kelley Drye & Warren LLP for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Lead Counsel to the Official Committee of Unsecured Creditors for the Period from June 1, 2026 Through and Including August 21, 2026** (the "Application") to be served on the parties listed on Schedule A via email and the **Notice of Application** to be served on the parties listed on Schedule B via email.

/s/ Sarah R. Gladieux
Sarah R. Gladieux (No. 7404)

SCHEDULE A

Counsel to the Reorganized Debtor Matthew C. Fagen, Esq. KIRKLAND & ELLIS LLP 601 Lexington Avenue New York, NY 10022 Email: matthew.fagen@kirkland.com	**Counsel to the Reorganized Debtor** Brian J. Nakhaimousa, Esq. Trevor Eck, Esq. KIRKLAND & ELLIS LLP 830 Brickell Plaza Miami, FL 33131 Email: brian.nakhaimousa@kirkland.com; trevor.eck@kirkland.com	**Counsel to the Reorganized Debtor** Michael R. Nestor, Esq. Kara Hammond Coyle, Esq. Shella Borovinskaya, Esq. Kristin L. Cardoza, Esq. YOUNG CONAWAY STARGATT & TAYLOR, LLP 1000 N. King Street Wilmington, DE 19801 Email: mnestor@ycst.com; kcoyle@ycst.com; sborovinskaya@ycst.com; kcardoza@ycst.com
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SCHEDULE B

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