

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

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| <hr/> In re: COUNTRY FRESH HOLDING COMPANY INC., <i>et al.</i> , Debtors. ¹ <hr/> | § § § § § § § § § | Chapter 7 Case No. 21-30574 (MI) (Jointly Administered) |
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**SUMMARY OF SECOND INTERIM AND FINAL APPLICATION OF
CASSELS BROCK & BLACKWELL LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS CANADIAN COUNSEL TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM MARCH 11, 2021 THROUGH AND INCLUDING JUNE 21, 2021**

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| Name of Applicant: | Cassels Brock & Blackwell LLP | |
| Applicant's Role in Case: | Canadian Counsel for the Official Committee of Unsecured Creditors | |
| Date Order of Employment Signed: | May 12, 2021 [Docket No. 602] | |
| | Beginning of Period | End of Period |
| Time period covered by this Application: | 03/11/2021 | 06/21/2021 ² |
| Time period(s) covered by prior Applications: | 03/11/2021 | 04/30/2021 |
| Total amounts awarded in all prior Applications: | Fees: \$29,864.50 Expenses: \$411.83 | |
| Total fees requested in this Application: | \$34,353.00 | |
| Total professional fees requested in this Application: | \$34,353.00 | |

¹ The Debtors in these chapter 7 cases and the last four digits of each Debtors' taxpayer identification number are as follows: Country Fresh Holding Company Inc. (7822); Country Fresh Midco Corp. (0702); Country Fresh Acquisition Corp. (5936); Country Fresh Holdings, LLC (7551); Country Fresh LLC (1258); Country Fresh Dallas, LLC (7237); Country Fresh Carolina, LLC (8026); Country Fresh Midwest, LLC (0065); Country Fresh Orlando, LLC (7876); Country Fresh Transportation LLC (8244) CF Products, LLC (8404) Country Fresh Manufacturing, LLC (7839); Champlain Valley Specialty of New York, Inc. (9030); Country Fresh Pennsylvania, LLC (7969); Sun Rich Fresh Foods (NV) Inc. (5526); Sun Rich Fresh Foods (USA) Inc. (0429); and Sun Rich Fresh Foods (PA) Inc. (4661). The Debtors' principal place of business is 3200 Research Forest Drive, Suite A5, The Woodlands, TX, 77381.

² The total compensation sought for the final period includes an estimated \$1,120.00 in compensation incurred in connection with this Application after the occurrence of the conversion of these cases. For the avoidance of doubt, Cassels will only seek compensation of the actual, reasonable, and necessary compensation actually incurred.

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| Total actual professional hours covered by this Application: | 60.0 |
| Average hourly rate for professionals: | \$591.67 |
| Total paraprofessional fees requested in this Application: | N/A |
| Total actual paraprofessional hours covered by this Application: | N/A |
| Average hourly rate for paraprofessionals: | N/A |
| Reimbursable expenses sought in this application: | \$411.83 |
| Total to be Paid to Priority Unsecured Creditors: | N/A |
| Anticipated % Dividend to Priority Unsecured Creditors: | N/A |
| Total to be Paid to General Unsecured Creditors: | N/A |
| Anticipated % Dividend to General Unsecured Creditors: | N/A |
| Date of Confirmation Hearing: | N/A |
| Indicate whether plan has been confirmed: | N/A |

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
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| In re: COUNTRY FRESH HOLDING COMPANY INC., <i>et al.</i> , <div style="text-align: right;">Debtors.¹</div> | § § § § § § § § | Chapter 7 Case No. 21-30574 (MI) (Jointly Administered) |
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**SECOND INTERIM AND FINAL APPLICATION OF
CASSELS BROCK & BLACKWELL LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
INCURRED AS CANADIAN COUNSEL TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD
FROM MARCH 11, 2021 THROUGH AND INCLUDING JUNE 21, 2021**

THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE ON OR BEFORE JULY 26, 2021 AT 4:00 P.M. (PREVAILING CENTRAL TIME). YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

TO THE HONORABLE MARVIN ISGUR, UNITED STATES BANKRUPTCY JUDGE:

¹ The Debtors in these chapter 7 cases and the last four digits of each Debtors' taxpayer identification number are as follows: Country Fresh Holding Company Inc. (7822); Country Fresh Midco Corp. (0702); Country Fresh Acquisition Corp. (5936); Country Fresh Holdings, LLC (7551); Country Fresh LLC (1258); Country Fresh Dallas, LLC (7237); Country Fresh Carolina, LLC (8026); Country Fresh Midwest, LLC (0065); Country Fresh Orlando, LLC (7876); Country Fresh Transportation LLC (8244) CF Products, LLC (8404) Country Fresh Manufacturing, LLC (7839); Champlain Valley Specialty of New York, Inc. (9030); Country Fresh Pennsylvania, LLC (7969); Sun Rich Fresh Foods (NV) Inc. (5526); Sun Rich Fresh Foods (USA) Inc. (0429); and Sun Rich Fresh Foods (PA) Inc. (4661). The Debtors' principal place of business is 3200 Research Forest Drive, Suite A5, The Woodlands, TX, 77381.

Cassels Brock & Blackwell LLP (“Cassels”) hereby submits this Second Interim and Final Application (the “Application”), seeking compensation for services rendered and reimbursement of expenses incurred as Canadian counsel to the Official Committee of Unsecured Creditors (the “Committee”) for the period from March 11, 2021 through and including June 21, 2021 (the “Final Period”). By this Application, Cassels seeks final allowance in the amount of \$34,764.83, which is comprised of fees in the amount of \$34,353.00² and reimbursement of actual and necessary expenses incurred in the amount of \$411.83.

JURISDICTION

1. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

BACKGROUND

2. On February 15, 2021 (the “Petition Date”), the Debtors commenced voluntary cases under chapter 11 (the “Chapter 11 Cases”) of title 11 of the United States Code (the “Bankruptcy Code”). The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On February 17, 2021, certain Canadian subsidiaries of the Debtors sought and obtained creditor protection and other ancillary relief pursuant to an order under the *Companies’ Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the “CCAA”) granted by the Ontario’s Superior Court of Justice (Commercial List).

² The total compensation sought for the final period includes an estimated \$1,120.00 in compensation incurred in connection with this Application after the occurrence of the conversion of these cases. For the avoidance of doubt, Cassels will only seek compensation of the actual, reasonable, and necessary compensation actually incurred.

4. On February 25, 2021, pursuant to section 1102 of the Bankruptcy Code, the United States Trustee for Region 7 appointed the Committee [Dkt. No. 149].

5. On February 26, 2021, the Committee selected Kilpatrick Townsend & Stockton LLP as its proposed counsel. On March 2, 2021, the Committee selected PricewaterhouseCoopers LLP as its proposed financial advisor. On March 11, 2021, the Committee selected Cassels as its proposed Canadian counsel.

6. On May 12, 2021, this Court entered the *Order Granting Emergency Motion for Administrative Order Under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* dated May 12, 2021 [Docket No. 598] (the “Interim Compensation Order”).

7. On May 12, 2021, this Court entered its order authorizing the Committee’s employment of Cassels as its Canadian counsel, with such retention being effective as of March 11, 2021 [Dkt. No. 602].

8. On May 18, 2021, the Committee served the Notice Parties (as defined in the Interim Compensation Order) with the *First Combined Monthly Fee Statement of Cassels Brock & Blackwell LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Canadian Counsel to the Official Committee of Unsecured Creditors for the Period From March 11, 2021 Through and Including June 21, 2021* seeking payment of compensation in the amount of \$23,891.60 (80% of \$29,864.50) and expense reimbursements in the amount of \$411.83 for a total of \$24,303.43.

9. On June 1, 2021, the Committee filed the *First Interim Fee Application of Cassels Brock & Blackwell LLP for Allowance of Compensation and Reimbursement of Expenses as*

Counsel for the Official Committee of Unsecured Creditors for the Period from March 11, 2021 through and including April 30, 2021 [Dkt. No. 668].

10. On July 1, 2021, the Court entered its *Order Granting First Interim Fee Application of Cassels Brock & Blackwell LLP for Allowance of Compensation and Reimbursement of Expenses as Counsel for the Official Committee of Unsecured Creditors for the Period from March 11, 2021 through and including April 30, 2021* [Dkt. No. 755], allowing on an interim basis \$29,864.50 in fees and \$411.83 in expenses.

11. On June 21, 2021, the Court entered its *Order (I) Authorizing and Approving the Conversion of the Chapter 11 Cases, (II) Extending the Designation Rights Period, and (III) Granting Related Relief* [Dkt. No. 719], converting these cases to cases under chapter 7.

FEES AND EXPENSES FOR WHICH ALLOWANCE IS SOUGHT

12. This Application is made pursuant to sections 330 and 331 of the Bankruptcy Code, Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses (the “UST Guidelines,” the “Guidelines”), and the Interim Compensation Order for all professional services performed and expenses incurred after the Petition Date (as defined hereinafter), for a final award of compensation for services rendered to the Committee during the Final Period in the amount of \$34,496.00, and for reimbursement of expenses in the amount of \$411.83 incurred in connection with the rendition of such services.

13. During the Final Period, Cassels’s attorneys and paraprofessionals expended a total of 60 hours for which compensation is requested. The blended hourly rate for all Cassels

professionals during the Final Period was \$572.55. A summary of the hours spent, the names of each professional and paraprofessional rendering services to the Committee during the Final Period, the regular customary billing rates and the total value of time incurred by each of the Cassels attorneys rendering services to the Committee is attached hereto as **Exhibit A**. A summary of time recorded by project billing category is attached hereto as **Exhibit B**. A statement of expenses incurred by Cassels during the Final Period is attached as **Exhibit C**. Cassels's billing statements for the Final Period are attached to this Application as collective **Exhibit D**. As set forth in the Certification of Natalie Levine, a partner of Cassels, attached hereto as **Exhibit E**, all of the services rendered during the Final Period for which final compensation is sought herein were rendered for and on behalf of the Committee and in connection with these Chapter 11 Cases. In further support of this Application, Cassels submits as collective **Exhibit F**, its budget and compensation summary and its staffing plan, and as **Exhibit G**, its customary and comparable rate disclosures.

14. All services rendered for which compensation is requested and all costs incurred for which reimbursement is sought by Cassels in this Application were reasonable, necessary and appropriate and were performed for or incurred on behalf of the Committee during the Final Period. In addition, Cassels worked closely with Kilpatrick Townsend & Stockton LLP, the Committee's lead counsel, and PricewaterhouseCoopers, the Committee's financial advisor, to ensure that all matters were appropriately and diligently handled for the Committee in a timely and efficient manner.

SUMMARY OF SERVICES RENDERED AND EXPENSES INCURRED

15. The following is a summary description of the primary services rendered by Cassels during the Final Period that highlights the benefits conferred upon the Committee and

the Debtors' estates. All of the professional services rendered by Cassels are set forth in the computerized time records maintained by Cassels that are attached to this Application as collective **Exhibit D**.

16. The services rendered by Cassels, as Canadian counsel to the Committee, during the Final Period are grouped into the categories set forth below. These categories are generally described below, with detailed descriptions of the specific services provided in Cassels's billing statements, which, as noted, are attached to this Application as collective **Exhibit D**.

(a) Case Administration
Fees: \$674.00 Hours: 1.3

17. Time billed to this category includes case administration work such as analyzing deadlines for upcoming filings and corresponding with the Committee's lead counsel to confirm instructions.

(b) Cassels Fee Application/Monthly Billing Reports
Fees: \$1,263.00 Hours: 2.2

18. This task code includes time spent by billable time keepers preparing this final fee application and the interim fee application. Cassels used non-billable staff for significant portions of the work and did not charge for all time in preparing the applications in light of Cassels's limited role in these proceedings.

(c) Retention of Professionals
Fees: \$3,623.50 Hours: 6.5

19. This category includes time spent in connection with the preparation of the Cassels retention application including legal analysis of the relevant conflict searches and drafting the required declarations, including a supplemental declaration. Given Cassels limited role in these proceedings, Cassels did not bill all of the time incurred in connection

with its retention. This category also includes the time attending the U.S. hearing on Cassels's retention application.

(d) U.S. Hearings and Court Matters/Court Preparation
Fees: \$715.00 Hours: 1.0

20. Time billed to this category pertains to time spent by a Cassels lawyer preparing for and attending a portion of the U.S. sale approval hearing at a point in the proceedings when it appeared that the hearing may be contested, and similar issues would therefore be raised at the applicable Canadian hearing. Once the relevant issues were resolved, Cassels did not participate in the remainder of the U.S. hearing.

(e) General Claims Analysis/Objections
Fees: \$112.00 Hours: 0.2

21. This category includes time spent by a Cassels lawyer communicating with an unsecured creditor with inquiries regarding the claims processes applicable to claims against both U.S. and Canadian Debtors. The creditor's U.S. counsel was seeking information regarding applicable deadlines in Canada.

(f) Asset Dispositions/363 Sales/Bidding Procedures
Fees: \$3,327.00 Hours: 5.8

22. This category includes, but is not limited to, time spent analyzing from a Canadian legal perspective the proposed sale procedures and related sale documentation to be followed in the Canadian proceeding and communicating with lead counsel regarding the auction of Canadian assets and proceeds. Cassels also spent time advising lead counsel on potential objections to the sale process and approval by the Canadian court of the winning bid.

(g) Canadian Proceedings
Fees: \$24,638.50 Hours: 43.0

23. This category includes, but is not limited to, time spent by Cassels's lawyers reviewing and analyzing the filed motion materials and proposed orders in the Canadian proceeding as well as, the court-appointed monitor's reports, to assess the impact on unsecured creditors in the U.S., as well as attending Canadian court hearings. Although Cassels has a limited mandate in these proceedings, to provide competent advice to the Committee, Cassels needed to review and analyze the Canadian materials for each of the hearings in the Canadian proceedings. Cassels's lawyers ensured that lead counsel and the Committee has a full understanding of the issues as they related to the Canadian proceeding and were apprised of the developments in the Canadian proceeding during the Final Period. This category also includes time spent preparing a notice of objection (in a summary format accepted in other cross-border proceedings) in order to comply with the bidding procedures approved in both the U.S. and Canada. This task code also includes time spent reviewing the Monitor's reports subsequent to the closing of the sale and reviewing the Canadian orders at the request of U.S. counsel to understand any implications for the conversion of the cases to Chapter 7.

SUMMARY OF EXPENSES INCURRED

24. During the Final Period, Cassels incurred or disbursed actual and necessary costs and expenses related to the Chapter 11 Cases in the aggregate amount of \$411.83. The expenses incurred included, costs for delivery services and court filing fees. A summary of the expenses incurred by Cassels during the Final Period is attached hereto as **Exhibit C**.

LEGAL STANDARD

25. Section 330(a)(1) of the Bankruptcy Code allows the payment of:

(A) Reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person and

(B) Reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1).

26. Section 330 also sets forth the criteria for the award of such compensation and reimbursement of expenses:

In determining the amount of reasonable compensation to be awarded to an examiner, trustee under chapter 11, or professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including—

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

27. The appropriateness of these statutory criteria was upheld by the Fifth Circuit in *Barron & Newburger, P.C. v. Texas Skyline, Ltd. (In re Woerner)*, 783 F.3d 273, 276 (5th Cir. 2015) (affirming that the reasonableness and necessity of the legal services performed by debtor's counsel are assessed as of the time the services were rendered, not based upon hindsight). Prior to the enactment of § 330(a)(3)(A), *In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir.), *cert. denied*, 431 U.S. 904 (1977) was the controlling authority that Courts within the Fifth Circuit relied upon in evaluating requests for payment of professional fees. The §

330(a)(3)(A) factors are subsumed within the more extensive *First Colonial* factors. The Fifth Circuit considers the following twelve factors set forth in *First Colonial* in determining the validity of awards of attorneys' fees in bankruptcy cases: (i) time and labor required; (ii) the novelty and difficulty of the questions; (iii) the skill required to perform the legal services properly; (iv) the preclusion of other employment by the professional due to acceptance of the case; (v) the customary fee; (vi) whether the fee is contingent or fixed; (vii) time limitations imposed by the client or the circumstances; (viii) the amount involved and the results obtained; (ix) the experience, reputation and ability of the attorneys; (x) the "undesirability" of the case; (xi) the nature and length of the professional relationship with the client; and (xii) awards in similar cases. *First Colonial*, 544 F.2d at 1298-99. The following analysis of the *First Colonial* factors supports the reasonableness of the requested fees.

28. **Time and Labor Required.** Cassels lawyers expended a total of 60 hours during the during the Final Period. The names of the lawyers who worked on these Chapter 11 Cases appear in the billing statements, attached hereto as **Exhibit D**, along with detail regarding the specific services performed by each individual. The services provided by Cassels's lawyers were limited given the scope of Cassels's role in these proceedings.

29. **Novelty and Difficulty of Legal Problems Involved.** The issues raised in these cross-border proceedings were complex and novel. While the Committee ultimately resolved its objections to the sale transaction, Cassels was prepared to oppose cross-border sale transaction if requested by the Committee.

30. **Skill Required for Performance of Legal Services.** The dual plenary proceedings of the Debtors and their Canadian affiliates, including the orders requiring filing proceedings in both the U.S. and Canada, required the Committee to obtain Canadian legal

advice. Cassels was uniquely suited to advise the Committee given its experience in cross-border matters and the experience of the practitioners staffed on this matter.

31. **Preclusion of Other Employment Due to Acceptance of the Case.** Due to the size of Cassels's financial services group and Cassels's limited role in these proceedings, Cassels's representation of the Committee has not precluded the acceptance of new clients. Cassels has not declined any representation solely because of its representation of the Committee in these cases.

32. **Customary Fee.** Cassels has computed the amount of compensation it seeks in this Application according to its standard U.S. dollar rates at the time of its retention. Moreover, the fees charged by Cassels are similar to the fees charged by comparable law firms. Additionally, the amount of work involved in these cases, the level of skill necessary to perform the work, and the results obtained by Cassels justify an allowance of compensation in the requested amount. The compensation sought herein is not unusual given the magnitude of these proceedings and the time dedicated by Cassels to the representation of the Committee.

33. **Whether the Fee is Contingent or Fixed.** Cassels's fees for services rendered in connection with these Chapter 11 Cases are based on its standard U.S. dollar rates at the time of its retention, subject in all respects to this Court's approval. Cassels has not requested any contingent fee in these proceedings, and the allowance of Cassels's fees is not outcome-dependent.

34. **Time Limitations Imposed by the Client or Other Circumstances.** At times during the Final Period, the circumstances of these Chapter 11 Cases and the accompanying CCAA proceedings have imposed time constraints requiring lawyers to respond quickly to the Debtors' motion materials. Cassels worked efficiently, with the assistance of the Committee's

other advisors, to ensure that the Committee and its constituency are well represented, and their interests protected.

35. **Results Obtained.** The sale transaction resulted in the continuation of the business and ongoing business opportunities for many unsecured creditors of the Debtors. The Committee settled its objections to the sale on terms that were favorable to the Committee's constituents and allowed the Committee to maximize benefits for unsecured creditors in challenging circumstances.

36. **Experience, Reputation and Ability of the Attorneys.** Cassels possesses extensive experience, expertise and resources in all practice areas relevant the Canadian matters on which the Committee required advice and is well-versed in all substantive and procedural aspects of Canadian insolvency proceedings. Cassels is recognized for having represented numerous official committees, ad hoc committees, individual creditors and investors in many cross-border insolvency proceedings. Further, Cassels's lawyers, including those who have provided legal services in these proceedings, have actively participated in leadership positions in bar associations and other organizations, have written for local, national and international publications, and have spoken on panels involving creditors' rights and bankruptcy areas. Cassels's lawyers are experienced in all aspects of Canadian insolvency matters, possess a high level of expertise, and have an excellent reputation in the business and legal communities.

37. **"Undesirability" of the Case.** Serving as counsel to the Committee in these Chapter 11 Cases has not been undesirable for Cassels.

38. **Nature and Length of the Professional Relationship with the Client.** Cassels was selected as the Committee's Canadian counsel on March 11, 2021 and was retained *nunc pro*

tunc to that date pursuant to an order of the Court dated May 12, 2021. Cassels has been rendering services as requested since March 11, 2021, in a necessary and appropriate manner.

39. **Awards in Similar Cases.** Cassels believes that its fees are consistent with fees allowed in similar proceedings for similar services rendered and results obtained. Cassels respectfully requests that the Court take notice of the awards made in similar cases of this size and complexity.

40. Cassels submits that the services for which it seeks final compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value for all stakeholders and to the orderly administration of the Debtors' chapter 11 estates. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Committee and its constituency--unsecured creditors of the Debtors.

41. Cassels has calculated its compensation requested in this Application by applying its standard U.S. dollar hourly rates at the time of its retention (notwithstanding the fact that Cassels has, for other matters, adjusted its standard U.S. dollar hourly rates to account for changes in the exchange rate). Cassels's calculation is based upon hourly rates that are well within the range of rates that are charged by comparable firms in similar proceedings. Furthermore, the amount of fees requested herein is not unusual given the complexity, accelerated deadlines, and size of the Chapter 11 Cases. Accordingly, Cassels's rates should be determined to be reasonable under section 330 of the Bankruptcy Code.

42. Section 330(a)(1)(B) of the Bankruptcy Code permits reimbursement for actual, necessary expenses. Cassels's expenses incurred during the Final Period are set forth in this

Application and constitute only those necessary expenses that were incurred for the benefit of the Committee. Cassels has properly requested reimbursement of only actual, necessary and appropriate expenses.

43. Except as permitted by Rule 2016 of the Bankruptcy Rules, no agreement or understanding exists between Cassels and/or any third person for the sharing or division of compensation in connection with the Chapter 11 Cases. All of the services for which compensation is requested in this Application were rendered at the request of and solely on behalf of the Committee.

44. Pursuant to the standards set forth in sections 330 and 331 of the Bankruptcy Code, Cassels submits that the compensation requested is for actual and necessary services and expenses and is reasonable, based upon the nature, extent and value of such services, the time spent thereon, and the costs of comparable services in a case under the Bankruptcy Code. Cassels submits, therefore, that its fees and expenses were actual, necessary, reasonable, and justified, and should be allowed in full.

WHEREFORE, Cassels respectfully requests that the Court enter an order substantially in the form attached hereto as **Exhibit H** (i) approving and allowing on a final basis 100% of its fees earned in the amount of \$34,353.00 and expenses incurred in the amount of \$411.83 during the Final Period; (ii) directing payment of all outstanding amounts owed for the Final Period; and (iii) granting to Cassels such other and further relief as is just.

Dated: July 12, 2021

By: /s/ Paul M. Rosenblatt

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Lead Counsel for the Official Committee of Unsecured Creditors

CERTIFICATE OF SERVICE

I hereby certify that on this 12th day of July 2021, a true and correct copy of the foregoing was served by electronic transmission upon all parties eligible to receive service through this Court's CM/ECF system and served via email, or first-class U.S. mail where email unavailable, on all parties listed on the current Master Service List in these cases.

/s/ Paul M. Rosenblatt

Paul M. Rosenblatt