

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**CHINA FISHERY GROUP LIMITED
(CAYMAN), et al.,¹**

Debtors.

Chapter 11

Case No. 16-11895 (JLG)

Jointly Administered

**SECOND INTERIM FEE APPLICATION
OF KROLL, LLC F/K/A DUFF & PHELPS, LLC FOR ALLOWANCE
OF AN ADMINISTRATIVE CLAIM FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES INCURRED
FROM NOVEMBER 1, 2020 THROUGH JUNE 30, 2021**

Name of Applicant	Kroll, LLC f/k/a/ Duff & Phelps, LLC
Authorized to Provide Professional Services to:	China Fishery Group Limited (Cayman), <i>et al.</i> , Debtors and Debtors-in-Possession
Date of Retention:	December 15, 2020 <i>nunc pro tunc</i> to June 18, 2020
Period for which compensation and reimbursement is sought:	November 1, 2020 through June 30, 2021
Amount of Compensation sought as actual, reasonable and necessary:	\$585,951.00
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$210.00
Total Compensation previously sought:	\$235,203.26
Total Compensation previously awarded:	\$235,203.26
Total Expenses previously sought:	\$210.00
Total Expenses previously awarded:	\$210.00

This is a ___monthly X interim ___ final application. No prior application filed for this Fee Period.²

¹ The Debtors in these chapter 11 cases are as follows: China Fishery Group Limited (Cayman), Pacific Andes International Holdings Limited (Bermuda), N.S. Hong Investment (BVI) Limited, South Pacific Shipping Agency Limited (BVI), China Fisheries International Limited (Samoa), CFGL (Singapore) Private Limited, Chanery Investment Inc. (BVI), Champion Maritime Limited (BVI), Growing Management Limited (BVI), Target Shipping Limited (HK), Fortress Agents Limited (BVI), Ocean Expert International Limited (BVI), Protein Trading Limited (Samoa), CFG Peru Investments Pte. Limited (Singapore) ("CFG Peru Singapore"), Smart Group Limited (Cayman), Super Investment Limited (Cayman), Pacific Andes Resources Development Limited (Bermuda), Nouvelle Foods International Ltd. (BVI), Golden Target Pacific Limited (BVI), Pacific Andes International Holdings (BVI) Limited, Zhonggang Fisheries Limited, Admired Agents Limited (BVI), Chiksano Management Limited (BVI), Clamford Holding Limited (BVI), Excel Concept Limited (BVI), Gain Star Management Limited (BVI), Grand Success Investment (Singapore) Private Limited, Hill Cosmos International Limited (BVI), Loyal Mark Holdings Limited (BVI), Metro Island International Limited (BVI), Mission Excel International Limited (BVI), Natprop Investments Limited, Pioneer Logistics Limited (BVI), Sea Capital International Limited (BVI), Shine Bright Management Limited (BVI), Superb Choice International Limited (BVI), Toyama Holdings Limited (BVI), and Pacific Andes Enterprises (Hong Kong) Limited. As used herein, the term "Debtors" shall not include CFG Peru Singapore unless otherwise stated.

² Notice of this Interim Fee Statement (as defined herein) shall be served in accordance with the Interim Compensation Order and objections to the relief requested in this Interim Fee Statement shall be addressed in accordance with the Interim Compensation Order.

Pursuant to sections 327, 328, 330, and 331 of chapter 11 of title 11 of the United States Code, (the “**Bankruptcy Code**”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), the *Order Approving Debtors’ Application for and Order Pursuant to Bankruptcy Code Section 105(a), 327(a) and 328(a), Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, Authorizing the Retention and Employment of Duff & Phelps, LLC as Financial Advisor to Debtors Effective Nunc Pro Tunc to June 18, 2020*, dated December 31, 2020 [D.I. 2282] (the “**Retention Order**”), the *Supplemental Order Modifying and Approving Debtors’ Retention and Employment of Duff & Phelps, LLC*, dated March 14, 2021 [D.I. 2379] (the “**Supplemental Retention Order**”), the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses for Professionals*, dated October 27, 2016 [D.I. 199] (the “**Interim Compensation Order**”), and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “**Local Bankruptcy Rules**”), Kroll, LLC f/k/a Duff & Phelps, LLC³ (“**Kroll**”), financial advisor to the debtors and debtors in possession in the above captioned cases (“**Debtors**”), hereby files this interim fee application (this “**Interim Fee Application**”) for: (i) compensation in the amount of \$585,951 for the reasonable and necessary financial advisory services Kroll rendered to the Debtor from November 1, 2020 through June 30, 2021 (the “**Fee Period**”); and (ii) reimbursement for the actual and necessary expenses that Kroll incurred, in the amount of \$210 during the Fee Period.

³ On April 16, 2021, Duff & Phelps, LLC changed its name to Kroll, LLC.

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Southern District of New York (the “Court”) has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicates for the relief sought herein are sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Rule 2016-1.

BACKGROUND

4. On June 30, 2016, each of the Debtors (including CFG Peru Singapore) other than those set forth below commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. On September 29, 2016, Pacific Andes Resource Development Limited (Bermuda) PARD commenced its voluntary case under chapter 11 of the Bankruptcy Code. On March 27, 2017, Golden Target Pacific Limited (BVI) and Nouvelle Foods International Ltd. (BVI) commenced their voluntary cases under chapter 11 of the Bankruptcy Code. On April 17, 2017, Pacific Andes International Holdings (BVI) Limited and Zhonggang Fisheries Limited commenced their voluntary cases under chapter 11 of the Bankruptcy Code. On May 2, 2017, Admired Agents Limited (BVI), Chiksano Management Limited (BVI), Clamford Holding Limited (BVI), Excel Concept Limited (BVI), Gain Star Management Limited (BVI), Grand Success Investment (Singapore) Private Limited, Hill Cosmos International Limited (BVI), Loyal Mark Holdings Limited (BVI), Metro Island International Limited (BVI), Mission Excel International Limited (BVI), Natprop Investments Limited, Pioneer Logistics Limited (BVI), Sea Capital International Limited (BVI), Shine Bright Management Limited (BVI), Superb Choice

International Limited (BVI), and Toyama Holdings Limited (BVI) commenced their voluntary cases under chapter 11 of the Bankruptcy Code. On September 8, 2021, Pacific Andes Enterprises (Hong Kong) Limited commenced a voluntary case under chapter 11 of the Bankruptcy Code.

5. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors' chapter 11 cases were consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

6. On October 28, 2016, the Court appointed a chapter 11 trustee (the "**Chapter 11 Trustee**") for CFG Peru Singapore [D.I. 203]. On November 10, 2016, the Court entered an order approving the selection of Mr. William Brandt as the Chapter 11 Trustee for CFG Peru Singapore [D.I. 219].

7. No trustee, examiner, or statutory committee of creditors has been appointed in any of the Chapter 11 Cases, except as discussed above.

CASE BACKGROUND

8. The Debtors, along with certain non-Debtor affiliated entities, are part of a corporate family known as the Pacific Andes Group, which was one of the world's foremost vertically integrated seafood companies. The Pacific Andes Group provided seafood products to leading global wholesalers, processors and food service companies and has operations across the seafood value chain.

9. In addition to the Debtors in these chapter 11 cases, other entities included in the Pacific Andes Group are the subject of bankruptcy, insolvency, or equivalent proceedings in courts outside of the United States.

10. As part of its business, the Pacific Andes Group engages in (or previously engaged in) harvesting, sourcing, ocean logistics and transportation, food safety testing, processing, marketing and distribution of frozen fish products, as well as fishmeal and fish oil. The Pacific Andes Group's businesses span the globe with major operations in China, the United States and Peru.

11. The Debtors' meeting with creditors pursuant to 11 U.S.C. §341 was held on September 21, 2016 and closed.

12. These chapter 11 cases involve 37 Debtors with over 150 affiliates and the restructuring of more than \$1.7 billion in funded debt. The Debtors' businesses constitute an international enterprise involving assets located throughout the world and include three publicly traded companies.

13. Additional factual background relating to the Debtors, their business and the commencement of these chapter 11 cases is set forth in the Declaration of Ng Puay Yee Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York and in Support of Debtors' First Day Motions and Application [D.I. 2] filed June 30, 2016, which is incorporated herein by reference.

14. On August 9, 2016, certain of the Debtors' creditors filed a motion or joined a Motion For The Entry Of An Order Directing The Appointment Of A Chapter 11 Trustee Pursuant To 11 U.S.C. §1104(a)(2) (the "**Trustee Motion**") [D.I. 57]. The Debtors filed their opposition to the Trustee Motion on August 23, 2016 [D.I. 100]. Numerous creditors also filed papers in opposition to the Trustee Motion. [D.I. 91, 96, 97, 98, 110, 111 and 118.] On October 28, 2016, the Court entered the Memorandum Decision and Order Granting Motion for the Appointment of a Trustee [D.I. 203] directing the U.S. Trustee to appoint a trustee for debtor CFG Peru Singapore

and a notice of appointment of trustee [D.I. 217], amended by notice filed on November 14, 2016 [D.I. 225], appointing William A. Brandt, Jr. as trustee for debtor CFG Peru Singapore was filed on November 10, 2016. The Court issued an Order Approving the Appointment of Chapter 11 Trustee for William A. Brandt, Jr. as the trustee (“**Chapter 11 Trustee**”) on November 10, 2016 [D.I. 2191].⁴

15. On June 8, 2017, the Court entered an order extending the exclusive periods during which certain Debtors may file a Chapter 11 plan and solicit acceptances thereof to March 1, 2019 and January 22, 2018, respectively [D.I. 583]. This order imposed certain deadlines and requirements upon the Debtors; Kroll understands that the Debtors have complied with these requirements to date.

Initial Bankruptcy Filing

16. On June 30, 2016, China Fishery Group Limited (Cayman) and certain of its affiliated Debtors (“**Initial Debtors**”) (lead case #16-11895 (JLG)) each filed with the Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Save for CFG Peru Singapore, the Initial Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On November 14, 2016, the Court entered an order authorizing the joint administration and procedural consolidation of the chapter 11 cases pursuant to the Bankruptcy Rule 1015(b) [D. I. 27].

17. The “**CF Group**,”⁵ a subset of the Pacific Andes Group, sources, harvests, onboard-processes and delivers high quality mackerel to consumers around the world. The CF Group is

⁴ A notice of approval and acceptance of appointment of Chapter 11 trustee in CFG Peru Investments Pte. Limited (Singapore) was filed on November 14, 2016 [D.I. 226].

⁵ The Debtors in the CF Group are Ocean Expert, CFGL, Smart Group, Protein Trading, SPSA, CFG Peru Singapore, CFIL, Growing Management, Chanery, Champion, Target Shipping, Fortress, and CFGLPL.

also one of the leading producers of fishmeal and fish oil through its processing plants located along Peru's coast.

18. Debtors are comprised primarily of investment holding companies and non-operating companies that previously were in the business of trading frozen seafood products or providing freight service.

PARD and Subsequent Bankruptcy Filings

19. On September 29, 2016, Debtor Pacific Andes Resources Development Limited (“**PARD**”) filed its Chapter 11 bankruptcy case (Case# 16-11895 (JLG)) (the “**PARD Petition Date**”). PARD is a member of the Pacific Andes Group, along with the Initial Debtors and non-debtor affiliates, as described above.

20. On October 28, 2016, this Court entered an Order Directing Joint Administration of Chapter 11 cases for the Initial Debtors and PARD [D. I. 34].

21. As noted above, various other Debtors have subsequently sought protection under the Bankruptcy Code and are being jointly administered.

Plan and Disclosure Statement

22. On September 29, 2017, the Debtors filed the Chapter 11 Plan and Disclosure Statement of China Fishery Group Limited (Cayman), Pacific Andes Resources Development Limited (Bermuda), and Certain of Their Affiliated Debtors [D.I. 807 and 800, respectively] and Chapter 11 Plan and Disclosure Statement of Pacific Andes International Holdings Limited (Bermuda) and Certain of Its Affiliated Debtors [D.I. 808 and 801, respectively].

23. On March 16, 2021, certain creditors filed the Chapter 11 Plan and Disclosure Statement of CFG Peru Investments Pte. Ltd. (Singapore) and Smart Group Limited (Cayman) [D.I. 2381 and 2382, respectively] (“**CFG Peru Plan**”). On April 23, 2021, the Bankruptcy Court

approved the adequacy of the Disclosure Statement [D.I. 2441]. A confirmation hearing for the CFG Peru Plan was held on June 9, 2021 and the plan was confirmed pursuant to section 1129 of the Bankruptcy Code [D.I. 2569].

STATUS OF CASES

24. The Debtors have advised Kroll that, to date, all quarterly fees due to the U.S. Trustee have been paid and all monthly operating reports have been filed. The Debtors have also filed reports regarding the value, operations, and profitability of entities in which the Debtors hold a substantial or controlling interest pursuant to Bankruptcy Rule 2015.3 [D.I. 1492, 1493, 1494, and 1495].

25. Kroll has been advised that, as of June 30, 2021, the Debtors had approximately \$122,000 of cash on hand or in deposit.

SCOPE OF SERVICES

26. As detailed more fully in the Exhibits hereto, Kroll has been retained to render the following, among other, financial advisory services:

- Prepare financial models for underlying assets and assessment of cash requirements;
- Prepare valuation and financial analysis of underlying assets;
- Support litigation by providing expert testimony and assistance with document requests;
- Provide expert testimony on valuation and/or plan feasibility;
- Conduct a site visit of operating entities;
- Prepare financial analysis on recovery alternatives to all stakeholders;

- Meet with creditors and other stakeholders;
- Assist in evaluation of post-petition cash requirements for the Debtors;
- Assist with creditor negotiations; and/or
- Assist in the development and negotiation of a plan of reorganization.

ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED

27. Kroll is compensated in this matter by the hour at its standard hourly rates, subject to a minimum monthly fee of \$25,000 (“Monthly Minimum Fee”), as was approved by the Retention Order.

28. In support of this Interim Fee Application, attached are the following exhibits:

- **Exhibit A** is a schedule of prior applications for payment in these cases and the payments received related thereto.
- **Exhibit B** is a schedule of the hours expended and corresponding fees incurred on this matter during the Fee Period by each Kroll professional. Kroll professionals expended a total of 754.5 hours in connection with these chapter 11 cases during the Fee Period.
- **Exhibit C** is a schedule of the number of hours expended and corresponding fees incurred (individually and on an aggregate basis) by Kroll professionals during the Fee Period with respect to each of the subject matter categories Kroll established in accordance with its internal billing procedures. A general description of each subject matter is included in this exhibit.
- **Exhibit D** is a detailed description of all fees incurred during the Fee Period.
- **Exhibit E** is a schedule setting forth the total amount of reimbursement sought with respect to each category of expenses for which Kroll is seeking reimbursement in this Monthly Fee Statement. All of these disbursements comprise Kroll’s out-of-pocket expenses.
- **Exhibit F** is a detailed description of expenses for which Kroll is seeking reimbursement in this Monthly Fee Statement. All of these disbursements comprise the requested sum for Kroll’s out-of-pocket expenses.

29. During this Fee Period, Kroll has voluntarily reduced its requested fees by \$30,392.

PROPOSED PAYMENT

30. On September 18, 2020, Kroll received a retainer for \$250,000 with respect to this engagement. That retainer has been fully utilized.

31. In accordance with the Retention Orders, all of Kroll's fees and expenses are payable from the retainer held by Kroll; after such retainer has been exhausted, Kroll may seek payment from the Debtors.

REPRESENTATIONS

32. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Interim Fee Application due to delays caused by accounting and processing during the Fee Period. Kroll reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, Local Bankruptcy Rules, and the Interim Compensation Order.

33. There is no agreement or understanding between Kroll and any person other than members or employees of the firm for the sharing of compensation to be received for services rendered in this case.

**THE REQUESTED COMPENSATION AND EXPENSE REIMBURSEMENT SHOULD
BE ALLOWED**

34. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides that

a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and . . . reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1)(A), (B).

35. Section 330 of the Bankruptcy Code also sets forth the criteria for determining the amount of reasonable compensation to be awarded to such a professional:

In determining the amount of reasonable compensation to be awarded to ... [a] 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).

36. Kroll respectfully submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement pursuant to this Interim Fee Application were necessary for and beneficial to the Debtors' administration of their estates and their reorganization efforts. The expenditures for which Kroll seeks reimbursement are consistent with expenses that are customarily charged by Kroll to non-bankruptcy clients. Kroll has worked diligently to anticipate and respond to the Debtors' needs in these chapter 11 cases, and respectfully submits that the services and expenditures described in this Interim Fee Application were necessary to, and in the best interest of, the Debtors' estates and creditors. Kroll further submits that the services its professionals and paraprofessionals provided to the Debtors were performed economically, effectively, and efficiently. The services provided by Kroll were consistently performed in a timely manner commensurate with the complexity, importance, novelty, and nature of the issues involved. Accordingly, Kroll respectfully submits that the compensation and reimbursement of expenses requested herein is reasonable and economical in light of the nature, extent and value of such services to the Debtors, their estates and all parties in interest.

RESERVATION OF RIGHTS AND NOTICE

37. No creditors' committee, trustee (except with respect to CFG Peru Singapore), or examiner has been appointed in these chapter 11 cases. The Debtors are providing notice of this Interim Fee Application to the following parties, or, in lieu thereof, their counsel: (a) the Office of the U.S. Trustee for the Southern District of New York; (b) William A. Brandt, Jr., the Chapter 11 Trustee for debtor CFG Peru Singapore; (c) creditors holding the fifty largest claims as set forth in the consolidated list filed with the Debtors' petitions; (d) the United States Attorney's Office for

the Southern District of New York; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; and (g) any party that has requested notice pursuant to Bankruptcy Rule 2002. A copy of this Interim Fee Application is also available on the Court's website and at dm.epiqll.com/CHF.

38. Kroll submits that, in light of the nature of the relief requested, no other or further notice is required.

CERTIFICATION OF COMPLIANCE AND WAIVER

The undersigned representative of Kroll certifies that he has reviewed the requirements of Local Rule 2016-1 and that the Application substantially complies with that Local Rule except to the extent waived by the Retention Orders or otherwise modified by orders of this Court, as permitted by orders of Interim Compensation Order. To the extent that the Application does not comply in all respects with the requirements of Local Rule 2016-2, as so modified, Kroll believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Kroll requests allowance of its fees and expenses incurred during the Fee Period in the total amount of \$586,161.00 consisting of (a) \$585,951.00 of the fees incurred by the Debtors for reasonable and necessary professional services rendered by Kroll; and (b) \$210.00 for actual and necessary costs and expenses, and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: September 13, 2021

/s/ David W. Prager
KROLL, LLC
David W. Prager
Managing Director
55 E. 52nd Street
New York, NY 10055

Exhibit A

Prior Statements and Payments

Time Period: November 1, 2020 - June 30, 2021

Filing Date D.I.	Period Covered	Total		Requested		Approved for Payment			Payment		
		Fees (100%)	Expenses	Fees	Expenses	Fees (80%)	Expenses	Total	Date	Retainer Draw	Payment Amount
First Monthly January 8, 2021 D.I. 2288	6/18/20 - 7/31/20	\$ 20,148.00	\$ 70.00	\$ 16,118.40 (80%)	\$ 70.00	\$ 16,118.40	\$ 70.00	\$ -	1/28/2021	\$ 16,188.40	\$ -
Second Monthly January 8, 2021 D.I. 2289	8/1/20 - 8/31/20	\$ 40,866.88	\$ -	\$ 32,693.50 (80%)	\$ -	\$ 32,693.50	\$ -	\$ -	1/28/2021	\$ 32,693.50	\$ -
Third Monthly January 8, 2021 D.I. 2290	9/1/20 - 9/30/20	\$ 63,143.00	\$ 70.00	\$ 50,514.40 (80%)	\$ 70.00	\$ 50,514.40	\$ 70.00	\$ -	1/28/2021	\$ 50,584.40	\$ -
Fourth Monthly January 13, 2021 D.I. 2292	10/1/20 - 10/31/20	\$ 111,045.38	\$ 70.00	\$ 88,836.30 (80%)	\$ 70.00	\$ 88,836.30	\$ 70.00	\$ -	2/2/2021	\$ 88,906.30	\$ -
First Interim	6/18/20 - 10/31/20			\$ 47,040.65 (20%)	\$ -	\$ 47,040.65	\$ -	\$ -		\$ -	\$ -
Fifth Monthly January 13, 2021 D.I. 2293	11/1/20 - 11/30/20	\$ 73,108.00	\$ -	\$ 58,486.40 (80%)	\$ -	\$ 58,486.40	\$ -	\$ -	2/2/2021	\$ 58,486.40	\$ -
Sixth Monthly January 22, 2021 D.I. 2312	12/1/20 - 12/31/20	\$ 31,263.50	\$ -	\$ 25,010.80 (80%)	\$ -	\$ 25,010.80	\$ -	\$ -	2/11/2021	\$ 3,140.99	\$ -
Seventh Monthly February 11, 2021 D.I. 2337	1/1/21 - 1/31/21	\$ 27,005.00	\$ 140.00	\$ 21,604.00 (80%)	\$ 140.00	\$ 21,604.00	\$ 140.00	\$ -		\$ -	\$ -
Eighth Monthly April 9, 2021 D.I. 2397	2/1/21 - 2/28/21	\$ 92,463.00	\$ -	\$ 73,970.40 (80%)	\$ -	\$ 73,970.40	\$ -	\$ -		\$ -	\$ -
Ninth Monthly April 15, 2021 D.I. 2403	3/1/21 - 3/31/21	\$ 25,259.00	\$ -	\$ 20,207.20 (80%)	\$ -	\$ 20,207.20	\$ -	\$ -		\$ -	\$ -
Tenth Monthly May 28, 2021 D.I. 2514	4/1/21 - 4/30/21	\$ 121,085.50	\$ 70.00	\$ 96,868.40 (80%)	\$ 70.00	\$ 96,868.40	\$ 70.00	\$ -		\$ -	\$ -
Eleventh Monthly June 17, 2021 D.I. 2581	5/1/21 - 5/31/21	\$ 103,940.50	\$ -	\$ 83,152.40 (80%)	\$ -	\$ 83,152.40	\$ -	\$ -		\$ -	\$ -
Twelfth Monthly July 16, 2021 D.I. 2603	6/1/21 - 6/30/21	\$ 111,826.50	\$ -	\$ 89,461.20 (80%)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Second Interim	11/30/20 - 6/30/21			\$ 117,190.20 (20%)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
		\$ 821,154.26	\$ 420.00	\$ 703,964.06	\$ 420.00	\$ 614,502.86	\$ 420.00	\$ -		\$ 250,000.00	\$ -

Exhibit B

Summary of Fees by Timekeeper

Time Period: November 1, 2020 - June 30, 2021

Timekeeper	Title	Rate	Time	Fees
Prager, David	Managing Director	\$ 1,120	171.5	192,080.00
Ledwidge, Niall	Director	\$ 1,105	132.2	146,081.00
Jacobson, Jennifer L	Senior Associate	\$ 665	196.0	130,340.00
Sanborn, Nadiya	Senior Associate	\$ 665	146.8	97,622.00
Macmaster, Griffin	Analyst	\$ 465	108.0	50,220.00
Total			754.5	616,343.00
Voluntary Reduction				(30,392.00)
Grand Total			754.5	585,951.00

Exhibit C

Summary of Fees by Work Code

Time Period: November 1, 2020 - June 30, 2021

Work Code	Timekeeper	Title	Time	Fees
Claims	Prager, David	Managing Director	24.5	27,440.00
	Ledwidge, Niall	Director	42.0	46,410.00
	Jacobson, Jennifer L	Senior Associate	110.0	73,150.00
	Sanborn, Nadiya	Senior Associate	37.9	25,203.50
	Macmaster, Griffin	Analyst	88.8	41,292.00
Claims Total			303.2	213,495.50
Court Hearings	Prager, David	Managing Director	9.4	10,528.00
	Ledwidge, Niall	Director	1.3	1,436.50
Court Hearings Total			10.7	11,964.50
General Case Matters / Other	Prager, David	Managing Director	8.2	9,184.00
	Ledwidge, Niall	Director	0.6	663.00
	Jacobson, Jennifer L	Senior Associate	42.4	28,196.00
	Sanborn, Nadiya	Senior Associate	8.2	5,453.00
	Macmaster, Griffin	Analyst	14.4	6,696.00
General Case Matters / Other Total			73.8	50,192.00
Litigation	Prager, David	Managing Director	5.5	6,160.00
	Ledwidge, Niall	Director	1.6	1,768.00
	Jacobson, Jennifer L	Senior Associate	4.4	2,926.00
	Macmaster, Griffin	Analyst	2.7	1,255.50
Litigation Total			14.2	12,109.50
Plan Development	Prager, David	Managing Director	119.3	133,616.00
	Ledwidge, Niall	Director	84.8	93,704.00
	Jacobson, Jennifer L	Senior Associate	39.2	26,068.00
	Sanborn, Nadiya	Senior Associate	100.7	66,965.50
	Macmaster, Griffin	Analyst	2.1	976.50
Plan Development Total			346.1	321,330.00
Strategy	Prager, David	Managing Director	4.6	5,152.00
	Ledwidge, Niall	Director	1.9	2,099.50
Strategy Total			6.5	7,251.50
Total			754.5	616,343.00
Voluntary Reduction				(30,392.00)
Grand Total			754.5	585,951.00

· **Claims**

This category includes review and analysis of the various claims against the Debtors and any related causes of actions. This category also includes analysis of claims between and among the Debtors and their affiliates, including the nature of the claims, the magnitude of such claims, and factors affecting the allowance of such claims. During this Fee Period, Kroll was primarily investigating certain claims filed by liquidating entities controlled by FTI and preparing reports in connection therewith.

· **Court Hearings**

This category includes support for various court filings and proceedings that have not risen to evidentiary or adversarial hearings.

· **General Case Matters / Other**

This category contains activity necessary for Kroll to efficiently advise its client but do not otherwise fit into an above category. In this Fee Period, this category contains time associated with the preparation of six monthly fee statements. This category may include general case research and review of case filings. Fees for transition matters have been voluntarily reduced by at least 50%.

· **Litigation**

This category includes preparation for, support of and attendance at contested matters.

· **Plan Development**

This category includes development of a Chapter 11 plan, analysis thereof, preparation of materials related thereto and review and analysis of alternative plans. This category also includes review of the Chapter 11 plan for CFG Peru and related disclosure statement, objections thereto and potential settlements of plan-related issues.

· **Strategy**

This category includes analysis, research and meetings necessary for the furtherance of the case that do not directly pertain to plan development. Fees for transition matters have been voluntarily reduced by at least 50%.

Exhibit D

Summary of Fees

Time Period: November 1, 2020 - June 30, 2021

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Prager, David	Managing Director			
	Claims			
	11/05/20	Call with N. Ledwidge, J. Jacobson, G. Macmaster, D. Chen, G. Walsh re: claims analysis.	0.9	1,008.00
	11/12/20	Review of Perun and Alatir information.	0.7	784.00
		Call with N. Ledwidge, J. Jacobson, G. Macmaster re: FTI Claims.	0.5	560.00
		Call with N. Ledwidge, J. Jacobson, G. Macmaster, D. Chan, G. Walsh re: Perun/Alatir relationship.	1.1	1,232.00
	11/16/20	Review and comment on data request.	0.7	784.00
		Call with team re: Perun/Alatir and HK complaint information request.	0.9	1,008.00
	11/20/20	Revise claims report.	1.3	1,456.00
	11/24/20	Revise claims report.	1.2	1,344.00
		Call with N. Ledwidge, J. Jacobson, G. MacMaster re: outstanding points on claims objection draft report.	0.8	896.00
	12/17/20	Review and comment on Claims Objection Report.	1.1	1,232.00
	12/22/20	Edit Claims Objection Report.	1.9	2,128.00
	12/23/20	Edit Claims Objection Report.	2.2	2,464.00
	12/28/20	Call with J. Jureller, M. Cook re: scope of claims investigations.	0.6	672.00
	01/03/21	Review and perform analysis of reports re: trade finance and Russian fishing connection.	1.8	2,016.00
	01/04/21	Prepare summary for discussion with liquidators.	2.1	2,352.00
	01/05/21	Revise materials for FTI discussion.	0.4	448.00
	01/06/21	Summarize findings to date re: claims investigation.	1.3	1,456.00
	02/01/21	Review information from client re: claims objections.	0.4	448.00
	02/03/21	Call with N. Ledwidge, J. Jacobson, G. Macmaster, D. Chan, G. Walsh re: FTI claims analysis and available information.	1.0	1,120.00
	02/04/21	Call with N. Ledwidge, J. Jacobson and G. Macmaster re: FTI claims plan.	0.3	336.00
	02/11/21	Call with N. Ledwidge re: newly provided information.	0.3	336.00
	02/23/21	Review and analyze Trustee-FTI settlement	0.7	784.00
	04/12/21	Analyze netting agreement and trigger events.	0.5	560.00
	04/20/21	Review and analyze administrative expense estimates for plan development.	1.2	1,344.00
	04/22/21	Review cash management issues.	0.3	336.00
	04/28/21	Review and analyze filed claims in CFG case.	0.3	336.00
	Court Hearings			
	01/20/21	Attend court hearing.	1.3	1,456.00
	03/16/21	Attend hearing.	1.3	1,456.00
	04/21/21	Call with J. Ng, G. Walsh, N. Ledwidge, T. Klestadt, D. Chan et al re: court hearing.	1.3	1,456.00
		Attend disclosure statement hearing.	1.5	1,680.00
	05/25/21	Attend court hearing.	0.8	896.00
	05/27/21	Attend court status conference.	0.5	560.00
	06/09/21	Attend confirmation hearing.	2.1	2,352.00
	06/10/21	Attend continued confirmation hearing.	0.6	672.00
	General Case Matters / Other			
	12/10/20	Prepare supplemental declaration.	0.4	448.00
	12/29/20	Prepare fee statements.	1.2	1,344.00
	01/26/21	Review claims objection and defense work plan and budget.	0.8	896.00
	01/27/21	Attend to revised declaration.	0.6	672.00
	01/29/21	Revise disclosure declaration.	0.4	448.00
	01/30/21	Review draft filings re: scope of claims review.	0.5	560.00
	02/03/21	Attend to disclosure issues.	0.3	336.00
	02/09/21	Discuss retention and disclosure issues with T. Klestadt and J. Jureller.	0.4	448.00
	02/11/21	Update disclosures.	0.5	560.00
	02/16/21	Review and revise additional bankruptcy disclosures.	1.2	1,344.00
	03/09/21	Attend to further disclosure issues.	0.5	560.00
	04/15/21	Review and comment on fee app.	0.4	448.00
	05/11/21	Review interim fee app.	0.2	224.00
	05/13/21	Finalize fee applications.	0.3	336.00
	06/30/21	Review and update retention declaration.	0.5	560.00
	Litigation			
	11/11/20	Review and analyze FTI complaint	1.6	1,792.00
		Call with J. Jureller, J. Ng, G. Walsh, D. Chang and Hong Kong counsel re: claims defense.	1.2	1,344.00
	11/23/20	Discuss HK litigation and FTI claims with J. Jureller and T. Klestadt.	0.5	560.00
	12/15/20	Attend hearing.	1.2	1,344.00
	01/04/21	Discuss FTI developments with J. Jureller.	0.5	560.00
		Call with J. Ng, G. Walsh, N. Ledwidge re: FTI Claims discussions with liquidators.	0.5	560.00
	Plan Development			
	03/09/21	Review and analyze PSA terms.	1.2	1,344.00
	03/15/21	Call with N. Ledwidge, J. Jacobson, G. Macmaster, N. Sanborn re: new information, case updates.	0.9	1,008.00
		Review and comment on RSA.	1.6	1,792.00
		Call with N. Ledwidge J. Ng, G. Walsh, T. Klestadt, J. Jureller, D. Chan re: RSA.	1.0	1,120.00
	03/16/21	Review and analyze creditor proposed plan.	2.1	2,352.00
	03/17/21	Review and analyze creditor proposed plan.	2.3	2,576.00
		Call with Client, J. Jureller and T. Klestadt re: plan and DS.	0.8	896.00
	03/23/21	Discuss CFG plan strategy with J. Jureller, T. Klestadt, B. Scott and N. Ledwidge	0.9	1,008.00
	04/02/21	Correspondence with counsel re: plan and DS.	0.1	112.00
	04/08/21	Review and comment on disclosure statement objection.	1.1	1,232.00
		Analysis of potential plan settlement.	1.8	2,016.00
		Discuss settlement options with J. Jureller.	0.6	672.00
	04/09/21	Call with N. Ledwidge, J. Jacobson, G. Macmaster, N. Sanborn re: CFG Plan update.	0.6	672.00
		Discuss settlement options with J. Jureller and Clients.	1.6	1,792.00
	04/10/21	Review and comment on settlement proposal.	0.4	448.00

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Prager, David	04/12/21	Call with clients re: plan options.	1.2	1,344.00
		Develop plan outline and prepare presentation on same.	3.3	3,696.00
		Review and analyze sale and settlement structure.	0.9	1,008.00
	04/13/21	Comment on trustee statement re: settlement.	0.2	224.00
		Call with N. Ledwidge re: waterfall model.	0.6	672.00
		Call with Skadden, Quinn, J. Jureller re: plan settlement and causes of action.	0.9	1,008.00
		Discuss plan concepts with J. Jureller	0.3	336.00
		Discuss settlement issues with J. Jureller.	0.5	560.00
		Research capital structure and guarantees.	0.6	672.00
		Review and comment on business points in DS objection.	0.6	672.00
	04/14/21	Develop plan term sheet.	3.0	3,360.00
	04/15/21	Develop plan term sheet.	1.7	1,904.00
	04/16/21	Develop plan term sheet.	1.4	1,568.00
	04/18/21	Call with client, counsel re: plan and treatment of sale transaction.	1.1	1,232.00
		Analyze response to DS objection.	0.4	448.00
	04/19/21	Call with N. Ledwidge, J. Jacobson, N. Sanborn re: plan term sheet.	1.3	1,456.00
		Call with N. Ledwidge, J. Jureller, B. Scott, T. Klestadt re: CFG Peru Plan and potential settlement.	1.5	1,680.00
	04/20/21	Review and comment on business issues in proposed settlement agreement.	0.6	672.00
		Review and comment on business issues in proposed settlement agreement.	0.4	448.00
		Review and comment on recovery analysis.	1.2	1,344.00
		Review and analyze CFG Peru disclosure statement revisions.	1.7	1,904.00
	04/21/21	Discuss plan considerations with J. Ng.	0.5	560.00
		Review and revise recovery analysis; update term sheet accordingly	0.8	896.00
	04/22/21	Analyze potential plan mechanics and timeline of alternatives.	1.3	1,456.00
		Call with client re: plan proposals and process alternatives.	1.0	1,120.00
	04/24/21	Review and revise recovery analysis; update term sheet accordingly.	0.4	448.00
	04/26/21	Call with T. Klestadt, J. Jureller, N. Ledwidge re: plan mechanics.	0.9	1,008.00
	04/27/21	Review issues summary on settlement options and comment on business issues.	0.7	784.00
		Analysis of additional available assets and potential plan construct revisions.	1.0	1,120.00
	04/28/21	Analysis of additional available assets and potential plan construct revisions.	1.3	1,456.00
		Settlement agreement discussion with client and counsel.	1.0	1,120.00
	04/29/21	Settlement agreement analysis and comments.	1.3	1,456.00
		Review and analyze filed claims in CFG case.	0.6	672.00
	04/30/21	Call with HK team, counsel re: settlement agreement.	1.8	2,016.00
		Prepare data to support settlement agreement.	0.5	560.00
		Review and comment on business issues in settlement with trustee.	1.1	1,232.00
	05/02/21	Review and edit data for settlement agreement.	0.7	784.00
	05/03/21	Review and comment on iterations of settlement agreement.	0.6	672.00
		Call with client, T. Klestadt re: settlement agreement.	1.2	1,344.00
	05/05/21	Call with N. Ledwidge, J. Jacobson, N. Sanborn, G. Macmaster re: plan discussions.	0.6	672.00
		Call with counsel re: plan settlement issues.	0.8	896.00
	05/06/21	Call with N. Ledwidge, clients/counsel re: plan settlement issues.	1.9	2,128.00
		Call with J. Ng re: plan options.	1.2	1,344.00
		Update call with T. Klestadt, J. Jureller and B. Scott re: plan options.	0.8	896.00
	05/07/21	Revise distribution analysis and respond to client comments.	1.2	1,344.00
	05/09/21	Further discussion of settlement issues with client and counsel.	1.0	1,120.00
	05/10/21	Review and comment on client's suggestions re: distribution analysis.	1.1	1,232.00
	05/19/21	Review and analyze plan updates.	0.3	336.00
	05/20/21	Attend to plan settlement issues discussed with client.	0.4	448.00
		Revise plan term sheet and analysis for comments from client.	1.3	1,456.00
	05/21/21	Update call with J. Jureller, N. Ledwidge, T. Klestadt re: plan and settlement process.	1.0	1,120.00
		Discuss plan objection with N. Ledwidge and N. Sanborn.	0.3	336.00
		Prepare plan objection declaration.	2.1	2,352.00
	05/22/21	Review and analyze plan supplement.	0.4	448.00
		Prepare plan objection declaration.	0.6	672.00
	05/24/21	Discuss plan analysis model with N. Ledwidge and N. Sanborn.	1.0	1,120.00
		Prepare plan objection declaration.	1.1	1,232.00
	05/25/21	Discuss settlement options with client, counsel.	1.4	1,568.00
		Draft expert declaration.	3.4	3,808.00
		Call with N. Ledwidge, N. Sanborn re: CFGI and Copeinca Waterfall Model Discussion.	0.6	672.00
	05/26/21	Call with N. Ledwidge, J. Ng, J. Jureller, T. Klestadt, G. Walsh, D. Ko re: hearing and settlement.	1.3	1,456.00
	05/27/21	Analyze issues relating to settlement with Creditor Plan Proponents.	1.0	1,120.00
		Revise objection declaration.	2.1	2,352.00
	05/28/21	Revise objection declaration.	1.6	1,792.00
		Analyze plan recoveries.	1.1	1,232.00
		Review and comment on settlement issues.	1.2	1,344.00
	06/01/21	Call with J. Ng, T. Klestadt, J. Jureller, N. Ledwidge, D. Chan, G. Walsh, D. Ko re: plan objection.	1.0	1,120.00
		Analyze Other Debtors plan options.	1.3	1,456.00
		Revise draft of objection declaration.	1.2	1,344.00
		Review and comment on settlement agreement issues.	0.4	448.00
	06/03/21	Review final settlement changes.	1.3	1,456.00
	06/04/21	Review and comment on CFG Peru revised plan and confirmation order as relates to Other Debtors' business.	3.2	3,584.00
	06/07/21	Call with Klestadt re: CFG Peru Plan.	0.5	560.00
		Review and analyze plan waterfall.	1.6	1,792.00
	06/08/21	Analyze settlement support.	2.4	2,688.00
		Call with clients and counsel to discuss plan issues.	1.0	1,120.00
	06/10/21	Analyze settlement support.	1.3	1,456.00
		Call with J. Jureller and T. Klestadt re: confirmation and settlement issues.	0.5	560.00
	06/14/21	Call with client, Klestadt re: PAIH/CFG plan.	0.5	560.00
	06/22/21	Discuss plan strategy with J. Jureller, T. Klestadt, B. Scott and N. Ledwidge.	1.0	1,120.00
		Review and comment on PAIH plan.	2.9	3,248.00

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Prager, David	06/23/21	Call with Counsel and Kroll team re: PAIH plan.	1.0	1,120.00
		Review and comment on CFG plan.	1.2	1,344.00
	06/24/21	Review and comment on CFG plan.	1.7	1,904.00
	06/25/21	Discuss liquidation analysis with team.	0.5	560.00
		Review and comment on CFG disclosure statement.	2.1	2,352.00
	06/27/21	Review and comment on CFG disclosure statement	0.8	896.00
	06/28/21	Review and comment on CFG disclosure statement	2.4	2,688.00
		Call with N. Ledwidge, N. Sanborn, J. Jacobson re: liquidation analysis.	0.6	672.00
	06/30/21	Review client comments to CFG Plan and Disclosure Statement.	1.0	1,120.00
	Strategy			
	12/02/20	Discuss plan options with J. Ng.	0.4	448.00
	12/16/20	Discuss analysis of HK litigation as to bankruptcy case with N. Ledwidge.	0.5	560.00
	12/18/20	Review HK-FTI issues.	1.3	1,456.00
	12/21/20	Analyze HK litigation and implications on case.	1.0	1,120.00
	02/12/21	Review and analyze 9019 objection.	0.4	448.00
	02/21/21	Review and analyze revisions to PAIH settlement.	1.0	1,120.00
Ledwidge, Niall	Director			
	Claims			
	11/02/20	Review and confirm D. Prager comments and revisions to report.	0.5	552.50
		Email to J. Jacobson with action points for FTI claims objection.	0.3	331.50
	11/04/20	Review and incorporate new production.	0.8	884.00
		Review and comment on draft report.	0.7	773.50
		Call with J. Jacobson, G. Macmaster re: outstanding items and updates.	0.5	552.50
	11/05/20	Analyze new document production re: claims analysis.	0.2	221.00
		Call with J. Jacobson re: vouchers in docs received.	0.3	331.50
		Call with D. Prager, J. Jacobson, G. Macmaster, D. Chen, G. Walsh re: claims analysis.	0.9	994.50
	11/06/20	Edit draft report.	0.6	663.00
	11/09/20	Updated claims objection analysis.	0.7	773.50
		Call with J. Jacobson re: outstanding items. .	0.7	773.50
	11/10/20	Review of updated claims objection analysis.	1.3	1,436.50
		Call with J. Jacobson re: outstanding items.	0.4	442.00
	11/11/20	Review of new information received.	2.3	2,541.50
		Review net fund transfer analysis re: FTI claims.	0.3	331.50
	11/12/20	Call with J. Jacobson re: net fund transfers.	0.2	221.00
		Call with D. Prager, J. Jacobson, G. Macmaster re: FTI Claims.	0.5	552.50
		Call with D. Prager, J. Jacobson, G. Macmaster, D. Chan, G. Walsh re: Perun/Alatir relationship.	1.1	1,215.50
	11/13/20	Review claims objection analysis.	1.6	1,768.00
	11/16/20	Prepare and review draft information request.	0.3	331.50
		Call with J. Jacobson, G. MacMaster re: HK complaint information request.	0.5	552.50
		Call with D. Prager, J. Jacobson, G. MacMaster re: HK complaint information request.	0.9	994.50
	11/17/20	Call with J. Jacobson re: net fund transfers.	0.4	442.00
	11/19/20	Review updated claims objection analysis and report.	0.9	994.50
	11/20/20	Review of claims objection support and analysis.	1.4	1,547.00
	11/23/20	Review and confirm D. Prager review comments on claims objection report; address comments.	0.5	552.50
		Call with J. Jacobson re: outstanding items in report.	0.5	552.50
	11/24/20	Review and revise updated report.	0.4	442.00
		Call with J. Jacobson re: net transfers.	0.3	331.50
		Call with D. Prager, J. Jacobson, G. MacMaster re: outstanding points on claims objection draft report.	0.8	884.00
	11/30/20	Call with J. Jacobson re: outstanding items in report.	0.3	331.50
	12/01/20	Call with J. Jacobson re: OE/Perun transfers.	0.5	552.50
		Review and edit draft objection report.	1.0	1,105.00
	12/03/20	Review Claims Objection Draft report.	0.5	552.50
		Correspondence with D. Prager re: status of investigation.	0.3	331.50
	12/24/20	Review Claims Objection Report.	0.8	884.00
	01/04/21	Call with J. Jacobson re: report tables.	0.1	110.50
		Review amendments to Claims Objection Report.	0.3	331.50
	01/05/21	Review draft report summary.	0.2	221.00
	02/02/21	Review work plan for FTI Claims.	0.9	994.50
	02/03/21	Call with D. Prager, J. Jacobson, G. Macmaster, D. Chan, G. Walsh re: FTI claims analysis and available information.	1.0	1,105.00
		Review work plan for FTI Complaint.	0.8	884.00
	02/04/21	Call with D. Prager, J. Jacobson, G. Macmaster re: FTI claims plan.	0.3	331.50
	02/05/21	Call with N. Sanborn re: analysis of the top 10 PT Claim accounts.	0.4	442.00
	02/10/21	Analyze account analysis task completed by N. Sanborn.	0.3	331.50
	02/11/21	Call with D. Prager re: newly provided information.	0.3	331.50
		Compile analysis new information received on 2/11.	1.7	1,878.50
		Call with J. Jacobson re: new information received.	0.7	773.50
	02/12/21	Review additional information received from client.	1.1	1,215.50
		Analyze claims schedules prepared by J. Jacobson.	1.4	1,547.00
		Call with J. Jacobson re: funds flow 12.	0.3	331.50
	02/16/21	Review available bank records for fund flows.	2.1	2,320.50
		Call with J. Jacobson re: bank records received.	0.2	221.00
	02/17/21	Compare bank records to FTI reports.	1.2	1,326.00
	02/18/21	Review status of funds flow analyses.	0.6	663.00
		Call with J. Jacobson re: information received.	0.2	221.00
	02/19/21	Review updated funds flow analysis.	0.8	884.00
	02/22/21	Review new information and summarize in correspondence to D. Prager.	0.7	773.50
	04/26/21	Call with J. Jacobson re: claims in plan to claims filed in epiq.	0.1	110.50
	04/27/21	Review interest accrual analysis.	0.4	442.00
	04/28/21	Review claim schedule.	0.7	773.50
		Call with N. Sanborn re: claims.	0.2	221.00
	04/29/21	Review claim schedule.	0.8	884.00

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Ledwidge, Niall	Court Hearings			
	04/21/21	Call with J. Ng, G. Walsh, D. Prager, T. Klestadt, D. Chan et al re: court hearing.	1.3	1,436.50
	General Case Matters / Other			
	12/16/20	Prepare budget for involvement in HK-FTI matters.	0.4	442.00
	12/23/20	Review fee application.	0.2	221.00
	Litigation			
	11/11/20	Review and analyze HK complaint.	0.5	552.50
	11/13/20	Review and analyze Hong Kong complaint.	0.6	663.00
	01/04/21	Call with J. Ng, G. Walsh, D. Prager re: FTI Claims discussions with liquidators.	0.5	552.50
	Plan Development			
	03/10/21	Review details of proposed restructuring.	0.3	331.50
	03/11/21	Review RSA.	0.4	442.00
	03/15/21	Review and analysis of RSA.	1.0	1,105.00
		Call with D. Prager, J. Jacobson, G. Macmaster, N. Sanborn re: new information, case updates.	0.9	994.50
		Call with D. Prager, J. Ng, G. Walsh, T. Klestadt, J. Jureller, D. Chan re: RSA.	1.0	1,105.00
	03/16/21	Review and analyze disclosure statement.	2.0	2,210.00
	03/17/21	Review waterfall model.	0.6	663.00
	03/18/21	Call with N. Sanborn re: waterfall analysis.	0.5	552.50
	04/05/21	Review ad-hoc creditors disclosure statement.	2.2	2,431.00
	04/06/21	Review waterfall analysis.	1.1	1,215.50
	04/08/21	Review plan objection.	0.9	994.50
		Review updated waterfall analysis.	1.2	1,326.00
	04/09/21	Call with D. Prager, J. Jacobson, G. Macmaster, N. Sanborn re: CFG Plan update.	0.6	663.00
		Review court filings re: plan and DS.	0.4	442.00
	04/13/21	Review waterfall model.	0.5	552.50
		Call with D. Prager re: waterfall model.	0.6	663.00
	04/14/21	Review waterfall model.	0.8	884.00
		Call with N. Sanborn re: waterfall model.	0.9	994.50
	04/15/21	Call with N. Sanborn re: waterfall model.	0.8	884.00
		Review 2017 Plan and Peterson transaction docs.	2.8	3,094.00
	04/16/21	Review waterfall analysis.	1.6	1,768.00
		Review Term Sheet.	2.1	2,320.50
	04/19/21	Call with D. Prager, J. Jacobson, N. Sanborn re: plan term sheet.	1.3	1,436.50
		Call with D. Prager, J. Jureller, B. Scott, T. Klestadt re: CFG Peru Plan and potential settlement.	1.5	1,657.50
		Review Waterfall model with N. Sanborn.	2.5	2,762.50
	04/22/21	Review draft agreements.	0.3	331.50
	04/23/21	Call with T. Klestadt, J. Jureller, D. Prager re: plan mechanics.	0.9	994.50
	04/26/21	Review court filings re: plan and DS.	0.5	552.50
		Review plan analysis and address queries.	3.8	4,199.00
	04/29/21	Review revised settlement.	0.5	552.50
		Call with N. Sanborn re: model revisions.	0.1	110.50
	05/03/21	Call with D. Prager, J. Jacobson, N. Sanborn, G. Macmaster re: plan discussions.	0.6	663.00
	05/05/21	Call with D. Prager, clients/counsel re: plan settlement issues.	1.9	2,099.50
	05/07/21	Review of D. Chan queries and responses re: distributable values.	0.5	552.50
	05/11/21	Review client/counsel correspondence re: plan.	0.3	331.50
	05/17/21	Review pleadings.	0.8	884.00
		Call with G. Walsh, T. Klestadt, re: joinder of PAE HK.	1.0	1,105.00
	05/19/21	Update call with J. Jureller, D. Prager, T. Klestadt re: plan and settlement process.	1.0	1,105.00
		Email correspondence re: instructions with N. Sanborn and review model.	0.6	663.00
	05/20/21	Discuss plan objection with D. Prager and N. Sanborn.	0.3	331.50
	05/21/21	Discuss plan analysis model with D. Prager and N. Sanborn.	1.0	1,105.00
		Review and analyze model.	1.5	1,657.50
	05/22/21	Review and analyze waterfall model.	2.8	3,094.00
	05/23/21	Review and analyze waterfall model.	3.6	3,978.00
	05/24/21	Review and update model.	1.8	1,989.00
		Call with D. Prager, N. Sanborn re: CFGI and Copeinca Waterfall Model Discussion.	0.6	663.00
	05/25/21	Review draft court filing.	0.3	331.50
		Call with D. Prager, J. Ng, J. Jureller, T. Klestadt, G. Walsh, D. Ko re: hearing and settlement.	1.3	1,436.50
	05/27/21	Call with J. Ng, T. Klestadt, J. Jureller, D. Prager, D. Chan, G. Walsh, D. Ko re: plan objection.	1.0	1,105.00
	05/28/21	Review model and draft filings.	3.0	3,315.00
	05/29/21	Review model and draft filings.	0.4	442.00
	05/31/21	Review email correspondence re: settlement.	0.3	331.50
	06/04/21	Call with Klestadt re: CFG Peru Plan.	0.5	552.50
	06/10/21	Call with client, Klestadt re: PAIH/CFG plan.	0.5	552.50
	06/14/21	Discuss plan strategy with J. Jureller, T. Klestadt, B. Scott and D. Prager.	1.0	1,105.00
	06/21/21	Review and analyze draft plans of reorganization.	0.8	884.00
	06/22/21	Review and analyze draft plans of reorganization.	1.8	1,989.00
	06/23/21	Call with Counsel and Kroll team re: PAIH plan.	1.0	1,105.00
	06/25/21	Discuss liquidation analysis with team.	0.5	552.50
		Review waterfall models.	0.9	994.50
		Call with J. Jacobson re: liquidation analysis.	0.2	221.00
		Call with J. Jacobson re: liquidation analysis work plan.	0.6	663.00
	06/27/21	Revise PAIH Liquidation analysis.	3.2	3,536.00
		Call with N. Sanborn, J. Jacobson re: liquidation analysis work plan	0.5	552.50
		Revising CFGI-PARD Liquidation analysis	3.4	3,757.00
	06/28/21	Call with N. Sanborn, J. Jacobson re: liquidation analysis.	0.5	552.50
		Review and revise liquidation analysis	0.6	663.00
		Call with D. Prager, N. Sanborn, J. Jacobson re: liquidation analysis.	0.6	663.00
	06/29/21	Review and revise liquidation analysis.	2.9	3,204.50
		Call with N. Sanborn, J. Jacobson re: liquidation analysis	1.0	1,105.00
	06/30/21	Call with N. Sanborn, J. Jacobson re: liquidation analysis.	4.8	5,304.00
		Revise liquidation analysis.	0.3	331.50

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Ledwidge, Niall	Strategy			
	12/16/20	Discuss analysis of HK litigation as to bankruptcy case with D. Prager.	0.5	552.50
	12/17/20	Prepare budget for involvement in HK-FTI matters.	0.3	331.50
	12/21/20	Review budget for HK complaint.	0.2	221.00
	02/25/21	Review docket filings.	0.4	442.00
Jacobson, Jennifer L.	Senior Associate	Investigate Bermuda liquidation options.	0.5	552.50
	Claims			
	11/02/20	Update AR analysis.	2.4	1,596.00
		Update outstanding items tracker.	0.4	266.00
		AR analysis	0.9	598.50
	11/03/20	Update outstanding items tracker.	1.3	864.50
		Update tracing model.	2.2	1,463.00
	11/04/20	Call with N. Ledwidge, G. Macmaster re: outstanding items and updates.	0.5	332.50
	11/05/20	Update outstanding items tracker.	1.0	665.00
		Update SPZ and Acq claim analysis.	1.1	731.50
		Call with N. Ledwidge re: vouchers in docs received.	0.3	199.50
		Call with D. Prager, N. Ledwidge, G. Macmaster, D. Chen, G. Walsh re: claims analysis.	0.9	598.50
	11/09/20	Update transfer analysis.	2.2	1,463.00
		Update Trace model.	1.7	1,130.50
		Call with N. Ledwidge re: outstanding items .	0.7	465.50
	11/10/20	Analyze LSA and VOA agreements.	2.4	1,596.00
		Revise transfers analysis	1.4	931.00
		Review new documents received from client.	0.8	532.00
		Call with N. Ledwidge re: outstanding items.	0.4	266.00
	11/11/20	Continue to locate net fund transfer from Zolotaya.	2.7	1,795.50
		Continue to locate net fund transfer from Palanga.	2.2	1,463.00
		Update footnotes for fund transfer analysis re: Solar Fish.	1.2	798.00
		Funds transfer analysis.	0.6	399.00
	11/12/20	Update net fund transfers summary.	2.2	1,463.00
		Update footnotes for net fund transfer analysis.	1.5	997.50
		Call with N. Ledwidge re: net fund transfers.	0.2	133.00
		Call with D. Prager, N. Ledwidge, G. Macmaster re: FTI Claims.	0.5	332.50
		Call with D. Prager, N. Ledwidge, G. Macmaster, D. Chan, G. Walsh re: Perun/Alatir relationship.	1.1	731.50
	11/16/20	Call with N. Ledwidge, G. Macmaster re: HK complaint and scope of info request.	0.5	332.50
		Call with D. Prager, N. Ledwidge, G. Macmaster re: HK complaint information request.	0.9	598.50
	11/17/20	Call with N. Ledwidge re: net fund transfers.	0.4	266.00
		Reconcile CFIL net fund transfers.	2.3	1,529.50
	11/18/20	Update footnotes in workbook.	1.3	864.50
		Update fund transfers in report.	0.8	532.00
	11/20/20	Confirm claim objection report sourcing.	1.7	1,130.50
	11/23/20	Complete open items to update report.	2.9	1,928.50
		Update report.	0.4	266.00
		Call with N. Ledwidge re: outstanding items in report.	0.5	332.50
	11/24/20	Update report.	1.1	731.50
		Update transfers analysis.	0.8	532.00
		Call with N. Ledwidge re: net transfers.	0.3	199.50
		Call with D. Prager, N. Ledwidge, G. MacMaster re: outstanding points on claims objection draft report.	0.8	532.00
	11/30/20	Call with N. Ledwidge re: outstanding items in report.	0.3	199.50
		Update outstanding items for report.	2.8	1,862.00
	12/01/20	Analyze OE transfers.	1.5	997.50
		Call with N. Ledwidge re: OE/Perun transfers.	0.5	332.50
	12/02/20	Update report and exhibits/tables.	4.3	2,859.50
	01/04/21	Edit report and associated tables.	2.0	1,330.00
		Call with G. Macmaster re: report tables.	0.1	66.50
		Call with N. Ledwidge re: report tables.	0.1	66.50
	01/05/21	Perform analysis of supporting schedules in report.	1.6	1,064.00
		Edit report and supporting schedules.	1.4	931.00
	02/03/21	Call with D. Prager, N. Ledwidge, G. Macmaster, D. Chan, G. Walsh re: FTI claims analysis and available information.	1.0	665.00
	02/04/21	Call with D. Prager, N. Ledwidge, G. Macmaster re: FTI claims plan.	0.3	199.50
	02/11/21	Construct funds flow models.	2.6	1,729.00
		Update funds flow 11 model with new information received.	2.8	1,862.00
		Update funds flow 12 model with new information received.	2.9	1,928.50
		Call with N. Ledwidge re: new information received.	0.7	465.50
	02/12/21	Build out model for funds flow 12.	3.4	2,261.00
		Call with N. Ledwidge re: funds flow 12.	0.3	199.50
	02/16/21	Call with G. Macmaster re: funds flow analysis.	0.4	266.00
		Identify cash receipts for funds flow 12.	2.8	1,862.00
		Analyze acquisition claim detail in reference to FTI report.	1.6	1,064.00
		Update fund flow models.	1.3	864.50
		Update document request list.	0.4	266.00
		Call with N. Ledwidge re: bank records received.	0.2	133.00
	02/17/21	Analyze funds flow 5.	3.5	2,327.50
	02/18/21	Call with N. Ledwidge re: information received.	0.2	133.00
		Reconcile bank ledger to funds flow 5 model.	2.9	1,928.50
		Detail bank information received re: funds flow 8.	3.4	2,261.00
		Analyze updates to funds flow 5.	1.7	1,130.50
	02/19/21	Create template to trace SF cash to sales.	1.7	1,130.50
		Locate Metro Island cash receipts.	0.3	199.50
		Review corresponding documentation for funds flow models.	3.0	1,995.00

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Jacobson, Jennifer L	02/22/21	Call with G. Macmaster re: SF cash reconciliation analysis.	0.3	199.50
		Combine sales files from FY11-FY15 for updated analysis.	0.9	598.50
		Combine SPZ cash analysis.	1.0	665.00
		Create tracker with status updates for each funds flow.	0.8	532.00
		Extract SPZ cash from cash ledger.	0.7	465.50
	04/26/21	Reconcile SF cash receipts to sales file.	0.6	399.00
		Reconcile new banking information to master bank ledger.	1.8	1,197.00
		Reconcile claims in plan to claims filed in epiq.	4.3	2,859.50
		Call with N. Ledwidge re: claims in plan to claims filed in epiq.	0.1	66.50
		Call with N. Ledwidge re: claims in plan to claims filed in epiq.	0.1	66.50
	General Case Matters / Other			
	11/16/20	Standardize time entries (June - November).	3.6	2,394.00
	11/17/20	Standardize time entries / preparation of fee statement.	1.5	997.50
	11/18/20	Review of time entries / preparation of fee statement.	3.3	2,194.50
	12/21/20	Prepare June/July Monthly Fee Statements and Exhibits.	2.7	1,795.50
	12/22/20	Prepare August Monthly Fee Statement and Exhibits.	2.9	1,928.50
	12/23/20	Prepare September Monthly Fee Statement and Exhibits.	1.8	1,197.00
		Prepare October Monthly Fee Statement and Exhibits.	1.9	1,263.50
		Prepare November Monthly Fee Statement and Exhibits.	2.4	1,596.00
	01/05/21	Prepare Fee Apps, Invoices and Revenue Adjustments.	2.5	1,662.50
	01/06/21	Prepare monthly Fee Statements.	1.0	665.00
	01/07/21	Finalize October Fee Statement.	1.8	1,197.00
	01/08/21	Prepare November Fee Statement.	1.5	997.50
	01/11/21	Finalize November Fee Statement.	0.4	266.00
	01/20/21	Prepare December Fee Statement.	1.8	1,197.00
	01/22/21	Review December Fee Statement.	0.2	133.00
	02/05/21	Prepare January Fee Statement.	0.7	465.50
	02/08/21	Finalize January Fee Statement.	0.4	266.00
	03/09/21	Prepare February Fee Statement.	1.2	798.00
	04/07/21	Draft February Fee Statement.	0.3	199.50
	04/08/21	Finalize February Fee Statement.	0.8	532.00
	04/14/21	Draft March Fee Statement.	1.5	997.50
	04/23/21	Prepare 1st Interim Fee Application.	0.7	465.50
	04/26/21	Prepare 1st Interim Fee Application.	2.9	1,928.50
	04/30/21	Finalize 1st Interim Fee Application.	1.5	997.50
	05/24/21	Prepare April Fee Statement.	1.3	864.50
	05/25/21	Prepare April Fee Statement.	1.8	1,197.00
	Litigation			
	11/16/20	Review and analyze HK complaint.	0.8	532.00
		Prepare document request list for HK Complaint.	3.6	2,394.00
	Plan Development			
	03/15/21	Call with D. Prager, N. Ledwidge, G. Macmaster, N. Sanborn re: new information, case updates.	0.9	598.50
	04/09/21	Call with D. Prager, N. Ledwidge, G. Macmaster, N. Sanborn re: CFG Plan update.	0.6	399.00
	04/19/21	Call with D. Prager, N. Ledwidge, N. Sanborn re: plan term sheet.	1.3	864.50
	05/03/21	Call with D. Prager, N. Ledwidge, N. Sanborn, G. Macmaster re: plan discussions.	0.6	399.00
	06/22/21	Review CFG, PARD, and PAIH Plans.	4.0	2,660.00
	06/23/21	Call with Counsel and Kroll team re: PAIH plan.	1.0	665.00
	06/25/21	Call with N. Ledwidge re: liquidation analysis.	0.2	133.00
		Update liquidation model and research sources.	4.0	2,660.00
		Discuss liquidation analysis with team.	0.5	332.50
		Call with N. Ledwidge re: liquidation analysis work plan.	0.6	399.00
	06/26/21	Review liquidation model inputs.	4.2	2,793.00
	06/27/21	Call with N. Ledwidge, N. Sanborn re: liquidation analysis work plan.	0.5	332.50
		Review liquidation model inputs and update model.	4.5	2,992.50
	06/28/21	Update liquidation model.	4.3	2,859.50
		Call with N. Ledwidge, N. Sanborn re: liquidation analysis.	0.5	332.50
		Call with D. Prager, N. Ledwidge, N. Sanborn re: liquidation analysis.	0.6	399.00
	06/29/21	Update liquidation model.	2.7	1,795.50
		Call with N. Ledwidge, N. Sanborn re: liquidation analysis.	1.0	665.00
	06/30/21	Call with N. Ledwidge, N. Sanborn re: liquidation analysis.	4.8	3,192.00
		Trace model and update assumptions.	2.4	1,596.00
Sanborn, Nadiya	Senior Associate			
	Claims			
	02/02/21	Review Protein Trading Claim documents and schedules.	3.2	2,128.00
	02/05/21	Call with N. Ledwidge re: analysis of the top 10 PT Claim accounts.	0.4	266.00
	02/16/21	Update funds flow 11 analysis.	5.2	3,458.00
		Update funds flow 12 analysis.	4.3	2,859.50
	02/17/21	Extract and analyze business implications of terms of LSAs and VOAs.	2.1	1,396.50
		Update funds flow 5 model with voucher information.	4.2	2,793.00
	02/18/21	Review and analyze sales vouchers re: funds flow 5.	6.1	4,056.50
	02/19/21	Extract and analyze cash transfer information re: FTI reports.	0.9	598.50
	02/22/21	Update Invoice references for fund flow 5 re: SPZ.	2.6	1,729.00
	04/15/21	Update interest calculation.	0.3	199.50
		Review Third Party Plan Debtor and Claims calculation.	1.3	864.50
	04/16/21	Update model without interest calculation.	1.6	1,064.00
		Update model re: dates relating to interest.	1.6	1,064.00
	04/27/21	Update model to reflect claims and interest accrual.	2.7	1,795.50
	04/28/21	Call with N. Ledwidge re: claims.	0.2	133.00
		Update claim schedule.	1.2	798.00
	General Case Matters / Other			
	02/03/21	Create schedule of top 10 Protein Trading Claim accounts by invoice amount to facilitate analysis.	1.0	665.00
	02/08/21	Reconcile payments from Zolotaya for fish sold by Sea Capital.	3.7	2,460.50
	02/09/21	Reconcile vouchers and mate's receipts relating to payments for fish sold by CFG entities.	1.2	798.00

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Sanborn, Nadiya	04/09/21	Call with D. Prager, N. Ledwidge, J. Jacobson, G. Macmaster re: CFG Plan update.	0.6	399.00
	04/14/21	Call with N. Ledwidge re: waterfall model.	0.9	598.50
	04/15/21	Call with N. Ledwidge re: waterfall model.	0.8	532.00
	03/15/21	Call with D. Prager, N. Ledwidge, J. Jacobson, G. Macmaster re: new information, case updates.	0.9	598.50
	03/16/21	Review waterfall model.	0.9	598.50
Plan Development	03/18/21	Review waterfall model.	0.6	399.00
		Call with Niall Ledwidge re: waterfall analysis.	0.5	332.50
	04/14/21	Review, summarize and respond to questions re: model.	1.4	931.00
	04/15/21	Review and update waterfall model.	2.1	1,396.50
		Update model re: recovery for trade claims.	2.8	1,862.00
		Analyze equity categories in the model.	0.4	266.00
	04/19/21	Call with D. Prager, N. Ledwidge, J. Jacobson, re: plan term sheet.	1.3	864.50
		Review waterfall model with N. Ledwidge.	2.5	1,662.50
	04/26/21	Compare claim amounts in recovery model to D. Chan calculation.	2.4	1,596.00
		Create table summarizing PARD claims vs. analysis.	1.9	1,263.50
	04/29/21	Call with N. Ledwidge re: revisions to model.	0.1	66.50
		Review revised settlement agreement issues.	1.2	798.00
	05/03/21	Call with D. Prager, N. Ledwidge, J. Jacobson, G. Macmaster re: plan discussions.	0.6	399.00
	05/19/21	Review and summarize professional fees, fees applications for recovery analysis	1.2	798.00
	05/20/21	Review and summarize professional fees, fees applications for recovery analysis	2.3	1,529.50
		Discuss plan objection with D. Prager and N. Ledwidge.	0.3	199.50
		Create schedule of professional fees re: historical and estimated fees.	3.1	2,061.50
		Review settlement disclosure.	1.2	798.00
	05/21/21	Discuss plan analysis model with D. Prager and N. Ledwidge.	1.0	665.00
		Build waterfall model calculating recoveries for CFGI and Copeinca claims.	6.7	4,455.50
	05/22/21	Analyze and create schedules re: CFGI and Copeinca alternative valuations.	4.3	2,859.50
	05/23/21	Update assumptions in waterfall model and calculate recoveries.	4.5	2,992.50
	05/24/21	Discuss settlement options with client, counsel.	1.4	931.00
		Call with D. Prager, N. Ledwidge re: CFGI and Copeinca Waterfall Model Discussion.	0.6	399.00
		Update waterfall model.	4.7	3,125.50
	05/25/21	Update waterfall model.	2.1	1,396.50
	05/27/21	Update waterfall model.	2.4	1,596.00
		Review and review plan objection declaration.	2.7	1,795.50
	05/28/21	Update waterfall model.	1.7	1,130.50
		Review plan objection declaration and prepare a list of Information Relied Upon.	3.1	2,061.50
	05/29/21	Update waterfall model.	0.4	266.00
		Update the list of Information Relied Upon.	1.0	665.00
	05/30/21	Update Information Relied Upon re: declaration.	0.8	532.00
	05/31/21	Update Information Relied Upon re: declaration.	0.7	465.50
	06/22/21	Review and analyze PAIH Plan.	1.4	931.00
	06/23/21	Call with Counsel and Kroll team re: PAIH plan.	1.0	665.00
		Review and analyze CFG: Plan.	1.1	731.50
	06/25/21	Discuss liquidation analysis with team.	0.5	332.50
		Build CF Liquidation Model.	4.5	2,992.50
	06/26/21	Update liquidation model.	3.2	2,128.00
	06/27/21	Update of the Model	2.6	1,729.00
		Call with N. Ledwidge, J. Jacobson re: liquidation analysis work plan.	0.5	332.50
	06/28/21	Call with N. Ledwidge, J. Jacobson re: liquidation analysis.	0.5	332.50
		Update of the model.	3.1	2,061.50
		Call with D. Prager, N. Ledwidge, J. Jacobson re: liquidation analysis.	0.6	399.00
	06/29/21	Call with N. Ledwidge, J. Jacobson re: liquidation analysis.	1.0	665.00
		Update of the Interest Roll Forward and Professional Fees in the Liquidation Analysis.	3.0	1,995.00
		Review and update the CF Liquidation Analysis.	3.2	2,128.00
	06/30/21	Call with N. Ledwidge, J. Jacobson re: liquidation analysis.	4.8	3,192.00
		Update the Liquidation Model.	3.9	2,593.50
Macmaster, Griffin	Analyst			
	Claims			
	11/03/20	Update tracing model to include newly uploaded info from client.	2.1	976.50
		Review citations in report and organize cited documents.	1.9	883.50
		Update analysis re: claims.	0.7	325.50
	11/04/20	Review citations in report.	1.2	558.00
		Call with N. Ledwidge, J. Jacobson re: outstanding items and updates.	0.5	232.50
	11/05/20	Analyze new document production re: claims analysis.	0.4	186.00
		Call with D. Prager, N. Ledwidge, J. Jacobson, D. Chen, G. Walsh re: claims analysis.	0.9	418.50
	11/06/20	Update footnotes and citations in draft report.	0.8	372.00
	11/09/20	Update footnotes and citations in draft report.	1.2	558.00
	11/10/20	Prepare analysis of Perun and Alatir operating agreements with CFIL.	2.1	976.50
		Update claims accounting analysis	1.8	837.00
		Create summary exhibit for Perun and Alatir operating agreements with CFIL.	1.3	604.50
	11/11/20	Analyze Perun/Alatir agreements comparison.	2.6	1,209.00
		Update report exhibits based on comments.	1.6	744.00
	11/12/20	Call with D. Prager, N. Ledwidge, J. Jacobson re: FTI Claims.	0.5	232.50
		Call with D. Prager, N. Ledwidge, J. Jacobson, D. Chan, G. Walsh re: Perun/Alatir relationship.	1.1	511.50
	11/16/20	Compile docs from client upload folder by type.	0.8	372.00
		Call with N. Ledwidge, J. Jacobson re: HK complaint information request.	0.5	232.50
		Call with D. Prager, N. Ledwidge and J. Jacobson re: HK complaint information request.	0.9	418.50
	11/18/20	Revise Mate's receipts reconciliation.	0.6	279.00
	11/19/20	Bank data conformity and analysis	1.7	790.50
	11/20/20	Update data request with outstanding bank activity.	0.6	279.00

Timekeeper	Title, Work Code, Date	Description	Hours	Fees
Macmaster, Griffin	11/23/20	Bank data conformity and analysis	0.9	418.50
		Update exhibits in report based on comments/feedback.	0.7	325.50
	11/24/20	Updates to report tables and exhibits based on discussion with team.	2.3	1,069.50
		Payment/transfer analysis.	1.6	744.00
		Call with D. Prager, N. Ledwidge, J. Jacobson, re: outstanding points on claims objection draft report.	0.8	372.00
	11/25/20	Edit report and tables based on comments from team.	2.1	976.50
		Revise tables and graphics for claim objection report.	0.8	372.00
	11/30/20	Update report tables and exhibits based on ongoing comments/edits.	2.3	1,069.50
	12/01/20	Reconcile numbers in report to workpaper files and address comments.	1.5	697.50
	12/02/20	Update dates for bank transactions in master file 2011-2015.	4.1	1,906.50
		Update footnotes in report, citations folder and data request.	1.2	558.00
		Create payor-payee relationship table in report.	1.3	604.50
	12/03/20	Update citations in report.	1.6	744.00
	01/04/21	Call with J. Jacobson re: report tables.	0.1	46.50
		Reconcile bank entries to Fish sold by Protein Trading.	1.8	837.00
		Perform updates to report.	3.1	1,441.50
		Perform updates to exhibits and graphs in report.	2.3	1,069.50
	01/05/21	Edit and update Claims Objection Report.	0.6	279.00
		Analyze Mates receipts re: transfers between Solar Fish and Protein Trading.	2.2	1,023.00
	01/06/21	Perform analysis of fish product type by vessel per LSA and VOA agreements.	0.2	93.00
	02/03/21	Call with D. Prager, N. Ledwidge J. Jacobson, D. Chan, G. Walsh re: FTI claims analysis and available information.	1.0	465.00
	02/04/21	Call with D. Prager, N. Ledwidge, J. Jacobson re: FTI claims plan.	0.3	139.50
	02/10/21	Review and analyze funds flow documents received from client.	1.8	837.00
	02/11/21	Reconcile master bank ledger to funds flow models.	2.2	1,023.00
	02/16/21	Call with J. Jacobson re: funds flow analysis.	0.4	186.00
		Analyze information received re: funds flow 5.	2.1	976.50
		Analyze and detail vouchers and bank statements re: funds flow 5.	3.4	1,581.00
		Buildout model for funds flow 12.	2.1	976.50
	02/17/21	Update funds flow 12 analysis.	2.1	976.50
		Reconcile vouchers and bank statements re: funds flow 5.	2.5	1,162.50
	02/18/21	Reconcile bank entries received re: funds flow 5.	1.1	511.50
		Trace funds from suppliers to those under CFGL.	0.8	372.00
		Analyze and incorporate vouchers for funds flow 4.	2.6	1,209.00
		Analyze and incorporate vouchers for funds flow 5.	1.4	651.00
	02/19/21	Analyze FTI Annexure bank accounts to reconcile to funds flow analysis.	3.3	1,534.50
	02/22/21	Call with J. Jacobson re: SF cash reconciliation analysis.	0.3	139.50
		Review and analyze detail data received on 2/22.	0.4	186.00
		Compare cash received from SF to sales files.	3.7	1,720.50
	General Case Matters / Other			
	12/16/20	Prepare June/July Monthly Fee Statements and Exhibits.	1.1	511.50
		Prepare September Monthly Fee Statement and Exhibits.	0.8	372.00
	12/17/20	Prepare October Monthly Fee Statement and Exhibits.	1.4	651.00
	12/23/20	Prepare November Monthly Fee Statement and Exhibits.	0.6	279.00
	02/04/21	Update January Fee Statement.	1.4	651.00
	04/07/21	Prepare February and March Fee Statements.	2.1	976.50
	04/09/21	Prepare Fee Statement Exhibits.	1.1	511.50
	04/14/21	Prepare Fee Statement Exhibits.	1.3	604.50
	06/04/21	Prepare May Fee Statement.	0.8	372.00
	06/07/21	Prepare May Fee Statement.	2.9	1,348.50
	06/14/21	Prepare May Fee Statement.	0.9	418.50
	Litigation			
	11/12/20	Review and analyze FTI's HK complaint dated October 6, 2020.	0.6	279.00
	11/16/20	Review HK complaint for info in new request.	2.1	976.50
	Plan Development			
	03/15/21	Call with D. Prager, N. Ledwidge, J. Jacobson, N. Sanborn re: new information, case updates.	0.9	418.50
	04/09/21	Call with D. Prager, N. Ledwidge, J. Jacobson, N. Sanborn re: CFG Plan update.	0.6	279.00
	05/03/21	Call with D. Prager, N. Ledwidge, J. Jacobson, N. Sanborn re: plan discussions.	0.6	279.00
Total			754.5	616,343.00
Voluntary Reduction				(30,392.00)
Grand Total			754.5	585,951.00

Exhibit E

Summary of Expenses by Category

Time Period: November 1, 2020 - June 30, 2021

Category	Value
Court Fees	\$ 210.00
Grand Total	\$ 210.00

Exhibit F

Summary of Expenses by Category

Time Period: November 1, 2020 - June 30, 2021

Category	Date	Description	Total
Court Fees	12/15/2020	Court Solutions—Court Conference Call	\$ 70.00
	1/20/2021	Court Solutions—Court Conference Call	\$ 70.00
	3/27/2021	Court Solutions—Court Conference Call	\$ 70.00
Court Fees Total			\$ 210.00
Grand Total			\$ 210.00