

Deloitte & Touche LLP
 191 Peachtree St, Suite 2000
 Atlanta, GA 30303-1749
 Telephone: 404.631.3209
 Facsimile: 404.443.9309
 Molly Cummings

Independent Auditor

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

<hr/> In re: CBL & ASSOCIATES PROPERTIES, INC., <i>et al.</i> , ¹ <div style="text-align: right;">Debtors.</div> <hr/>	§ § § § § § §	Chapter 11 Case No. 20-35226 (DRJ) (Jointly Administered)
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**SUMMARY COVERSHEET TO THE FIRST INTERIM FEE APPLICATION OF
 DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITOR FOR THE DEBTORS AND
 DEBTORS-IN-POSSESSION FOR THE PERIOD FROM NOVEMBER 1, 2020
THROUGH JANUARY 31, 2021**

Name of Applicant:	Deloitte & Touche LLP	
Applicant's Role in Case:	Independent Auditor for the Debtors	
Docket No. of Employment Order(s)	Docket No. 938	
Interim Application (X) No. <u>1st</u> Final Application ()	Indicate whether this is an interim or final Application. If interim, indicate the number (1st, 2nd, 3rd, etc.)	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	11/1/2020	1/31/2021
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? (Y) Y/N		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? (Y) Y/N		
Is the requested compensation reasonable based on the customary compensation charged by comparable skilled practitioners in other non-bankruptcy cases? (Y) Y/N		
Do expense reimbursements represent actual and necessary expenses incurred? () Y/N		

¹ A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://dmepiq11.com/CBLProperties>. The Debtors service address for the purposes of these chapter 11 cases is 2030 Hamilton Place Blvd, Suite 500 Chattanooga, Tennessee 37421.

Total professional fees requested in this Application:	\$447,144.50
Total professional hours covered by this Application:	2,821.80
Average hourly rate for professionals:	\$158.46
Total paraprofessional fees requested in this Application:	N/A
Total paraprofessional hours covered by this Application:	N/A
Average hourly rate for paraprofessionals:	N/A
Total fees requested in this Application:	\$447,144.50
Total expense reimbursements requested in this Application:	\$0.00
Total fees and expenses requested in this Application:	\$447,144.50
Total fees and expenses awarded in all prior Applications:	\$357,715.60
Plan status: Confirmed August 11, 2021 [Docket No. 1163] The Debtors anticipate that the Effective Date of the Plan will occur on or before November 1, 2021.	

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

<hr style="border: 0.5px solid black;"/> <div style="display: flex; justify-content: space-between;"><div style="width: 80%;"><p>In re:</p><p>CBL & ASSOCIATES PROPERTIES, INC., <i>et al.</i>,¹</p><p style="text-align: right;">Debtors.</p></div><div style="width: 10%; text-align: center;"><p>§</p><p>§</p><p>§</p><p>§</p><p>§</p><p>§</p><p>§</p></div><div style="width: 10%; vertical-align: top;"><p>Chapter 11</p><p>Case No. 20-35226 (DRJ)</p><p>(Jointly Administered)</p></div></div> <hr style="border: 0.5px solid black;"/>	
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**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP AS
INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED INCURRED FOR
THE PERIOD FROM NOVEMBER 1, 2020 THROUGH JANUARY 31, 2021**

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://EDCF.TXB.USCOURTS.GOV/](https://edcf.txb.uscourts.gov/) WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

¹ A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://dmepiq11.com/CBLProperties>. The Debtors service address for the purposes of these chapter 11 cases is 2030 Hamilton Place Blvd, Suite 500 Chattanooga, Tennessee 37421.

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	<i>Nunc Pro Tunc</i> to November 1, 2020
Period for which Compensation and Reimbursement is Sought:	November 1, 2020 through January 31, 2021
Total Amount of Fees Requested:	\$ 447,144.50
Amount of Expense Reimbursement Sought	\$ <u>-</u>
Total Amount of Fees and Expense:	<u>\$ 447,144.50</u>
This is an: <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Interim <input type="checkbox"/> Final Application	

PRIOR FEE APPLICATIONS SERVICED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
07/08/21	11/01/2020 - 11/30/2020	\$ 287,957.50	\$ -	\$ 230,366.00	\$ -
07/08/21	12/01/2020 - 12/31/2020	\$ 12,800.00	\$ -	\$ 10,240.00	\$ -
07/23/21	01/01/2021 - 01/31/2021	\$ 146,387.00	\$ -	\$ 117,109.60	\$ -
TOTAL		\$ 447,144.50	\$ -	\$357,715.60	\$ -

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period of November 1, 2020 through January 31, 2021

Professional	Level	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
Cummings, Molly	Partner/Principal	\$600.00	20.4	\$12,240.00
Kelley, James	Managing Director	\$600.00	2.1	\$1,260.00
Scalese, Mark	Partner/Principal	\$600.00	4.3	\$2,580.00
Snodgrass, Lori	Partner/Principal	\$600.00	4.2	\$2,520.00
Staner, Ryan	Partner/Principal	\$600.00	0.5	\$300.00
Treiber, John	Partner/Principal	\$600.00	0.5	\$300.00
Williams, Bryan	Partner/Principal	\$600.00	2.9	\$1,740.00
Korczyk, Stefanie	Senior Manager	\$500.00	5.6	\$2,800.00
Keddie, Danny	Manager	\$450.00	7.3	\$3,285.00
Professional Subtotal:			47.8	\$27,025.00

Professional	Level	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
Atkins, Barry	Managing Director	\$0.00	0.5	\$0.00
Campanelli, Anthony	Partner/Principal	\$0.00	0.5	\$0.00
Cummings, Molly	Partner/Principal	\$0.00	85.1	\$0.00
Perez Zaldivar, Ignacio	Managing Director	\$0.00	0.3	\$0.00
Scheibel, Patrick	Partner/Principal	\$0.00	1.0	\$0.00
Smith, Wyn	Partner/Principal	\$0.00	2.1	\$0.00
Snodgrass, Lori	Partner/Principal	\$0.00	1.2	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	12.6	\$0.00
Williams, Bryan	Partner/Principal	\$0.00	0.3	\$0.00
Zotti, Bill	Managing Director	\$0.00	6.8	\$0.00
Edwards, Amy A	Senior Manager	\$0.00	1.5	\$0.00
Gu, Meg	Senior Manager	\$0.00	10.0	\$0.00
Karafiat, Ella	Senior Manager	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Senior Manager	\$0.00	120.6	\$0.00
Sanghvi, Jiten	Senior Manager	\$0.00	1.4	\$0.00
Stiffler, Tommy	Senior Manager	\$0.00	4.4	\$0.00

James, Kuruvilla	Manager	\$0.00	45.3	\$0.00
Keddie, Danny	Manager	\$0.00	103.7	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	346.0	\$0.00
Meriwether, Anna	Senior Consultant	\$0.00	382.5	\$0.00
Vijayapurkar, Vallabh	Senior Consultant	\$0.00	129.3	\$0.00
Bell, Caleb	Consultant	\$0.00	109.3	\$0.00
Bhavana, Nadakurthi	Consultant	\$0.00	2.0	\$0.00
Gupta, Neha	Consultant	\$0.00	4.0	\$0.00
Hays, Aaron	Consultant	\$0.00	379.9	\$0.00
Kumar Venkatesh,	Consultant	\$0.00	279.9	\$0.00
Mangal, Aastha	Consultant	\$0.00	11.0	\$0.00
Nicholson, Sean	Consultant	\$0.00	388.4	\$0.00
Puppala, Deepesh	Consultant	\$0.00	11.0	\$0.00
Reddy, Nimmala	Consultant	\$0.00	5.0	\$0.00
Sikand, Prerna	Consultant	\$0.00	1.5	\$0.00
Suryateja, D	Consultant	\$0.00	2.0	\$0.00
Veluri, Pavani	Consultant	\$0.00	3.0	\$0.00
Vuthem, Bhavana	Consultant	\$0.00	12.0	\$0.00
Professional Subtotal:			2,464.4	\$314,257.00

Professional	Level	Rate	Hours	Fees
<i>Firm Retention</i>				
Cummings, Molly	Partner/Principal	\$175.00	1.5	\$262.50
Korczyk, Stefanie	Senior Manager	\$175.00	3.7	\$647.50
Nicholson, Sean	Consultant	\$175.00	0.2	\$35.00
Professional Subtotal:			5.4	\$945.00

Professional	Level	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
Alimchandani, Hero	Managing Director	\$175.00	2.1	\$367.50
Cummings, Molly	Partner/Principal	\$175.00	1.7	\$297.50
Perez Zaldivar, Ignacio	Managing Director	\$175.00	0.5	\$87.50
Staner, Ryan	Partner/Principal	\$175.00	2.0	\$350.00
Korczyk, Stefanie	Senior Manager	\$175.00	3.0	\$525.00
Keddie, Danny	Manager	\$175.00	2.8	\$490.00
Kumar Venkatesh,	Consultant	\$175.00	15.5	\$2,712.50
Professional Subtotal:			27.6	\$4,830.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Cummings, Molly	Partner/Principal	\$175.00	0.5	\$87.50
Professional Subtotal:			0.5	\$87.50

Professional	Level	Rate	Hours	Fees
Quarterly Review Services				
Cummings, Molly	Partner/Principal	\$0.00	21.5	\$0.00
Staat, Jeff	Partner/Principal	\$0.00	11.6	\$0.00
Korczyk, Stefanie	Senior Manager	\$0.00	21.8	\$0.00
Keddie, Danny	Manager	\$0.00	37.4	\$0.00
Grundberg, Ryan	Senior Consultant	\$0.00	48.5	\$0.00
Meriwether, Anna	Senior Consultant	\$0.00	74.0	\$0.00
Hays, Aaron	Consultant	\$0.00	2.5	\$0.00
Nicholson, Sean	Consultant	\$0.00	58.8	\$0.00
Professional Subtotal:			276.1	\$100,000.00
Total	Blended Rate:	\$158.46	2,821.8	\$447,144.50

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of November 1, 2020 through January 31, 2021

Categories	Hours	Fees
Bankruptcy Audit Services	47.8	\$27,025.00
Financial Statement Audit and Related Services	2,464.4	\$314,257.00
Firm Retention	5.4	\$945.00
Out of Scope Audit Services	27.6	\$4,830.00
Preparation of Fee Applications	0.5	\$87.50
Quarterly Review Services	276.1	\$100,000.00
Fees Category Subtotal :	2,821.8	\$447,144.50

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 Molly Cummings

Independent Auditor

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

In re: CBL & ASSOCIATES PROPERTIES, INC., <i>et al.</i> , ¹ <div style="text-align: right;">Debtors.</div>	§ § § § § § §	Chapter 11 Case No. 20-35226 (DRJ) (Jointly Administered)
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**FIRST INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP AS
 INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
 FOR THE PERIOD FROM NOVEMBER 1, 2020 THROUGH JANUARY 31, 2021**

Deloitte & Touche LLP (“Deloitte & Touche” or the “Applicant”), independent auditor for the debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks allowance and payment of compensation and reimbursement of expenses pursuant to section 105(a), 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”), and rule 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Local Rules”), for the period commencing November 1, 2020 through and including January 31, 2021 (the “Application Period”). In support of this fee application (the “Fee Application”), Deloitte & Touche respectfully represents as follows:

JURISDICTION

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

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rule 2016-1 of the Local Rules.

BACKGROUND

3. On November 1, 2020 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. 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.

4. No request for the appointment of a trustee or examiner has been made and no official committee of unsecured creditors has been appointed in these chapter 11 cases.

5. On December 22, 2020, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 350] (the “Compensation Order”), which generally sets forth the procedures for interim and final compensation and expense reimbursement for retained professionals.

RETENTION OF DELOITTE & TOUCHE

6. On February 9, 2021, the Debtors filed the *Application of Debtors for Entry of an Order (I) Authorizing the Employment and Retention of Deloitte & Touche LLP for Independent Audit Services Effective as of the Petition Date and (II) Granting Related Relief* [Docket No. 889] (the “Retention Application”).

7. On March 8, 2021, the Court entered an order approving the Retention Application [Docket No. 938] (the “Retention Order”).

RELIEF REQUESTED

8. By this Fee Application, Deloitte & Touche respectfully requests allowance and payment of 100% of its fees in the amount of \$447,144.50. Deloitte & Touche did not incur expenses during the Application Period for which it seeks reimbursement. Deloitte & Touche submits this Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

9. This is the first interim fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Fee Application, Deloitte & Touche seeks compensation in the amount of \$447,144.50. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant's business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte Touche's request for compensation for fees incurred during the Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

10. No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor for the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application Period are also provided in the attached Exhibits.

Bankruptcy Audit Services:

Hours 47.8, Amount \$27,025.00

- Deloitte & Touche participated in internal meetings held to discuss the implications of bankruptcy on the SEC reporting requirements.
- Deloitte & Touche participated in internal meetings to discuss fresh start accounting for restructure of Company through Chapter 11 bankruptcy.
- Deloitte & Touche participated in meetings with CBL & Associates Properties, Inc. management to discuss bankruptcy filing and implications for accounting and reporting requirements.
- Deloitte & Touche participated in internal meetings to discuss Jones Day subpoena and bankruptcy certification.
- Deloitte & Touche participated in internal meetings to discuss deposition and communications with governance.

Financial Statement Audit and Related Services:

Hours 2,464.4, Amount \$314,257.00

- Deloitte & Touche performed interim audit testing of account balances and transactions.
- Deloitte & Touche performed walkthroughs and documented design and implementation of internal controls over financial reporting.

Firm Retention:

Hours 5.4, Amount \$945.00

- Deloitte & Touche prepared and revised Deloitte & Touche's retention documents, including its declaration in support of its retention.

Out of Scope Audit Services:

Hours 27.6, Amount \$4,830.00

- Deloitte & Touche participated in internal calls to discuss smaller reporting and non-accelerated reporter filing requirements.
- Deloitte & Touche participated in internal meetings to discuss impact of COVID-19 on the

audit plan and remote work environment.

- Deloitte & Touche participated in internal meetings to discuss filing considerations and impact of the Debtors' delisting from New York Stock Exchange.

Preparation of Fee Applications:

Hours .5, Amount \$87.50

- Staff for Deloitte & Touche reviewed data for its monthly fee application in accordance with the Compensation Order.

Quarterly Review Services:

Hours 276.1, Amount \$100,000.00

- Deloitte & Touche performed review procedures over the Q3 2021 Form 10-Q.
- Deloitte & Touche performed review procedures over the balances and disclosures within the Q3 2021 form 10-Q.
- Deloitte & Touche participated in periodic meetings with management regarding support requests and timing of deliverables.
- Deloitte & Touche participated in periodic internal meetings with the engagement team to review the status of review procedures and discuss transactions that occurred during the quarter.

ALLOWANCE OF COMPENSATION

12. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$447,144.50.

13. During the Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$158.46.

14. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**DELOITTE & TOUCHE’S REQUESTED FEES SHOULD BE ALLOWED
BY THIS COURT**

15. Section 330 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). Section 330 sets forth the criteria for the award of compensation and reimbursement:

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

16. In the instant case, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 327(a) and 328(a) of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the

complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

17. The undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of rule 2016-1 of the Local Rules and that the Fee Application substantially complies with that Local Rule. To the extent that the Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i) granting the allowance of compensation for professional services rendered to the Debtors by Deloitte & Touche during the Application Period in the amount of \$447,144.50, for compensation for professional services rendered during the Application Period; (ii) authorizing and directing the Debtors to pay all such amounts to Deloitte & Touche; and (iii) granting such other and relief as may be just and proper.

Dated: October 25, 2021
Atlanta, Georgia

Respectfully submitted,

DELOITTE & TOUCHE LLP

/s/ Molly Cummings
Molly Cummings
Partner
191 Peachtree St, Suite 2000
Atlanta, GA 30303-1749
Telephone: 404.631.3209
Facsimile: 404.443.9309

EXHIBIT A

**Professional Fees for the Fee Period
November 1, 2020 through January 31, 2021**

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/02/2020				
Cummings, Molly	Call with I. Perez, D. Keddie, S. Korczyk (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$600.00	0.4	\$240.00
Keddie, Danny	Review bankruptcy filing, related disclosures, press releases, historical bankruptcy disclosures.	\$450.00	1.2	\$540.00
11/03/2020				
Cummings, Molly	Meeting with F. Khaleel, A. Cobb (CBL) D. Keddie, S. Korczyk, M. Sullivan, E. Bozeman (Deloitte) to discuss bankruptcy filing and U.S. Securities and Exchange Commission (SEC) financial reporting items.	\$600.00	0.5	\$300.00
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) M. Cummings, S. Korczyk, M. Sullivan, E. Bozeman (Deloitte) to discuss bankruptcy filing and U.S. Securities and Exchange Commission (SEC) financial reporting items.	\$450.00	0.5	\$225.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) M. Cummings, D. Keddie, M. Sullivan, E. Bozeman (Deloitte) to discuss bankruptcy filing and U.S. Securities and Exchange Commission (SEC) financial reporting items.	\$500.00	0.5	\$250.00
11/09/2020				
Cummings, Molly	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$600.00	0.5	\$300.00
Cummings, Molly	Prepare for upcoming meeting with M. Scalese, A. Sasso, M. Sullivan (Deloitte) to discuss emergence/fresh start accounting and debtor resource requirements.	\$600.00	0.2	\$120.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/09/2020				
Cummings, Molly	Meeting with M. Scalese, A. Sasso, M. Sullivan (Deloitte) to discuss emergence/fresh start accounting and debtor resource requirements.	\$600.00	0.5	\$300.00
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, S. Korczyk (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$450.00	0.7	\$315.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, D. Keddie (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$500.00	0.7	\$350.00
Scalese, Mark	Meeting with M. Cummings, T. Sasso, M. Sullivan (Deloitte) to discuss emergence/fresh start accounting and debtor resource requirements.	\$600.00	0.5	\$300.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Cummings, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy filing updates, planning for fresh start accounting, tax planning through restructure.	\$600.00	0.7	\$420.00
11/12/2020				
Keddie, Danny	Review bankruptcy disclosure draft.	\$450.00	0.3	\$135.00
11/16/2020				
Cummings, Molly	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$600.00	0.4	\$240.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/16/2020				
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, S. Korczyk (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$450.00	0.4	\$180.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, M. Cummings, D. Keddie (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$500.00	0.4	\$200.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Cummings, S. Korczyk, D. Keddie (Deloitte) to discuss bankruptcy updates, progress prior to Q3 2020 10-Q filing.	\$600.00	0.4	\$240.00
11/18/2020				
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss information prior to call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$600.00	0.6	\$360.00
Cummings, Molly	Email D. Keddie (Deloitte) regarding updates from call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$600.00	0.2	\$120.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss information prior to call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$450.00	0.6	\$270.00
11/19/2020				
Cummings, Molly	Call with T. Tsekerides (Weil Gotshal) to discuss CBL bankruptcy court certification regarding liquidity covenant.	\$600.00	0.5	\$300.00
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss information prior to call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$600.00	0.6	\$360.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/19/2020				
Cummings, Molly	Call with L. Snodgrass (Deloitte), debrief with T. Tsekerides regarding CBL bankruptcy certification.	\$600.00	0.4	\$240.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss updates from call with Weil Gotshal regarding bankruptcy proceedings for CBL.	\$450.00	0.4	\$180.00
Snodgrass, Lori	Call with M. Cummings (Deloitte), debrief with T. Tsekerides regarding CBL bankruptcy certification.	\$600.00	0.4	\$240.00
11/30/2020				
Cummings, Molly	Call with E. Burns (Deloitte) to discuss the receipt of a subpoena from Jones Day, attorney to Wells Fargo connected with CBL's bankruptcy.	\$600.00	0.7	\$420.00
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss the receipt of a subpoena from Jones Day, attorney to Wells Fargo connected with CBL's bankruptcy.	\$600.00	0.5	\$300.00
Keddie, Danny	Call with S. Korczyk, W. Wilmer, M. Scalese (Deloitte) to debrief on bankruptcy updates.	\$450.00	0.2	\$90.00
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy updates.	\$450.00	0.4	\$180.00
Korczyk, Stefanie	Call with D. Keddie (partial), W. Wilmer, M. Scalese (Deloitte) to debrief on bankruptcy updates.	\$500.00	0.4	\$200.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie (Deloitte) to discuss bankruptcy updates.	\$500.00	0.4	\$200.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, D. Keddie, S. Korczyk (Deloitte) to discuss bankruptcy updates.	\$600.00	0.4	\$240.00
Scalese, Mark	Call with S. Korczyk, W. Wilmer, D. Keddie (Deloitte) to debrief on bankruptcy updates.	\$600.00	0.2	\$120.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
11/30/2020				
Snodgrass, Lori	Call with M. Cummings (Deloitte) to discuss the receipt of a subpoena from Jones Day, Attorney to Wells Fargo connected with CBL's bankruptcy.	\$600.00	0.5	\$300.00
12/01/2020				
Cummings, Molly	Call with J. Brock (Deloitte) to discuss receipt of a subpoena from Jones Day, Wells Fargo's attorneys, in connection with the CBL bankruptcy.	\$600.00	0.4	\$240.00
Snodgrass, Lori	Call with M. Cummings, E. Burns, S. Foley (Deloitte) to discuss the response to the subpoena received from Jones Day, Well's Fargo's attorneys, in connection with the CBL bankruptcy.	\$600.00	0.5	\$300.00
Snodgrass, Lori	Call with B. Williams, M. Cummings (Deloitte) to discuss the CBL bankruptcy certification and Jones Day subpoena.	\$600.00	0.5	\$300.00
Williams, Bryan	Call with M. Cummings, L. Snodgrass (Deloitte) to discuss the CBL bankruptcy certification and Jones Day subpoena.	\$600.00	0.5	\$300.00
12/02/2020				
Snodgrass, Lori	Call with B. Williams, E. Burns, S. Foley (Deloitte) to discuss professional practice matters associated with the Jones Day subpoena and client bankruptcy certification.	\$600.00	0.5	\$300.00
Williams, Bryan	Call with L. Snodgrass, E. Burns, S. Foley (Deloitte) to discuss professional practice matters associated with the Jones Day subpoena and client bankruptcy certification.	\$600.00	0.5	\$300.00
12/04/2020				
Cummings, Molly	Prepare memo outlining various professional practice matters to consider related to bankruptcy declaration and CBL complaint filed on 11/2/20.	\$600.00	1.0	\$600.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
12/04/2020				
Williams, Bryan	Call with W. Herman, L. Snodgrass, J. Brock, E. Bozeman (Deloitte) regarding periodic client continuation discussions.	\$600.00	0.5	\$300.00
12/07/2020				
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelly (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$450.00	0.5	\$225.00
Kelley, James	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.5	\$300.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, J. Kelly (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$500.00	0.5	\$250.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, J. Kelly (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.5	\$300.00
12/09/2020				
Staner, Ryan	Call with M. Cummings, J. Staat, D. Keddie, S. Korczyk (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$600.00	0.5	\$300.00
12/14/2020				
Keddie, Danny	Meeting with F. Khaleel, A. Cobb (CBL), E. Bozeman, J. Kelly, W. Wilmer, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$450.00	0.3	\$135.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
12/14/2020				
Kelley, James	Meeting with F. Khaleel, A. Cobb (CBL), E. Bozeman, D. Keddie, W. Wilmer, M. Scalese, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.3	\$180.00
Korczyk, Stefanie	Meeting with F. Khaleel, A. Cobb (CBL), D. Keddie, J. Kelly, W. Wilmer, M. Scalese, E. Bozeman (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$500.00	0.3	\$150.00
Scalese, Mark	Meeting with F. Khaleel, A. Cobb (CBL), D. Keddie, J. Kelly, W. Wilmer, E. Bozeman, S. Korczyk (Deloitte) to discuss bankruptcy and fresh start accounting updates.	\$600.00	0.3	\$180.00
12/28/2020				
Cummings, Molly	Continue to prepare for deposition call with S. Foley (Deloitte) by reviewing documentation in the Q1 2020, Q2 2020, Q3 2020 quarterly review files to refresh facts.	\$600.00	2.7	\$1,620.00
Cummings, Molly	Prepare for deposition call with S. Foley (Deloitte) by reviewing documentation in the Q1 2020, Q2 2020, Q3 2020 quarterly review files to refresh facts.	\$600.00	3.0	\$1,800.00
12/29/2020				
Cummings, Molly	Continue to prepare for deposition call with S. Foley (Deloitte) by reviewing documentation in the Q1 2020, Q2 2020, Q3 2020 quarterly review files to refresh facts.	\$600.00	2.0	\$1,200.00
12/31/2020				
Cummings, Molly	Participate in deposition hearing with Jones Day, Wells Fargo attorney's and Weil Gotshal CBL attorney's.	\$600.00	4.0	\$2,400.00
01/04/2021				
Cummings, Molly	Call with L. Snodgrass (Deloitte) to provide a debrief on the deposition held 12/31.	\$600.00	0.4	\$240.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
01/04/2021				
Snodgrass, Lori	Call with M. Cummings (Deloitte) to provide a debrief on the deposition held 12/31.	\$600.00	0.4	\$240.00
01/08/2021				
Snodgrass, Lori	Call with M. Cummings, B. Williams, J. Treiber, S. Foley, E. Burns (Deloitte) to debrief on the CBL deposition and to discuss steps forward with governance communications.	\$600.00	0.5	\$300.00
Treiber, John	Call with M. Cummings, B. Williams, L. Snodgrass, S. Foley, E. Burns (Deloitte) to debrief on the CBL deposition and to discuss steps forward with governance communications.	\$600.00	0.5	\$300.00
Williams, Bryan	Call with M. Cummings, L. Snodgrass, J. Treiber, S. Foley, E. Burns (Deloitte) to debrief on the CBL deposition and to discuss steps forward with governance communications.	\$600.00	0.5	\$300.00
01/09/2021				
Cummings, Molly	Review talking points to be shared with CBL Audit Committee (AC) Chair, L. Chapman.	\$600.00	0.5	\$300.00
01/11/2021				
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.7	\$315.00
Kelley, James	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.7	\$420.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
01/11/2021				
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.7	\$350.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.7	\$420.00
01/12/2021				
Snodgrass, Lori	Call with M. Cummings, S. Foley, E. Burns, B. Williams (Deloitte) to discuss communications with the audit committee (AC) chair related to bankruptcy matters.	\$600.00	0.5	\$300.00
01/13/2021				
Williams, Bryan	Call with M. Cummings, S. Foley, E. Burns, L. Snodgrass (Deloitte) to discuss communications with the AC Chair, L. Chapman, related to bankruptcy matters.	\$600.00	0.5	\$300.00
01/15/2021				
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss timing of emergence from bankruptcy and fresh start audit procedures.	\$500.00	0.1	\$50.00
01/22/2021				
Snodgrass, Lori	Call with M. Cummings, B. Williams, J. Treiber, S. Foley, E. Burns (Deloitte) to discuss communications with Audit Committee Chair, L. Chapman, of CBL.	\$600.00	0.4	\$240.00
Williams, Bryan	Call with M. Cummings, L. Snodgrass, J. Treiber, S. Foley, E. Burns (Deloitte) to discuss communications with Audit Committee Chair, L. Chapman, of CBL.	\$600.00	0.4	\$240.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Bankruptcy Audit Services</i>				
01/25/2021				
Cummings, Molly	Prepare for call with L. Chapman (CBL AC Chair) regarding implication of bankruptcy declaration on audit.	\$600.00	0.4	\$240.00
Keddie, Danny	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$450.00	0.6	\$270.00
Kelley, James	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, S. Korczyk, D. Keddie, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
Korczyk, Stefanie	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, M. Scalese, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$500.00	0.6	\$300.00
Scalese, Mark	Call with F. Khaleel, A. Cobb (CBL) W. Wilmer, E. Bozeman, S. Korczyk, D. Keddie, J. Kelley, J. Dudek, S. Harrison (Deloitte) to discuss bankruptcy updates and timing of U.S. Securities and Exchange Commission (SEC) reporting.	\$600.00	0.6	\$360.00
01/26/2021				
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss guidance related to accounting and reporting during bankruptcy.	\$450.00	0.5	\$225.00
Korczyk, Stefanie	Call with A. Cobb (CBL) D. Keddie (Deloitte) to discuss guidance related to accounting and reporting during bankruptcy.	\$500.00	0.5	\$250.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Bankruptcy Audit Services

01/26/2021

Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss guidance related to accounting and reporting during bankruptcy.	\$500.00	0.5	\$250.00
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Subtotal for Bankruptcy Audit Services:

47.8 \$27,025.00

Financial Statement Audit and Related Services

11/01/2020

Bell, Caleb	Prepare change management, passwords, job monitoring workpapers to provide control operating effectiveness conclusion.	\$0.00	1.1	\$0.00
Bell, Caleb	Prepare SQL privileged access and application privileged access workpapers to provide control operating effectiveness conclusion.	\$0.00	1.1	\$0.00
Bell, Caleb	Prepare user provisioning and terminations workpapers to provide control operating effectiveness conclusion.	\$0.00	1.5	\$0.00

11/02/2020

Grundberg, Ryan	Continue to address notes in fixed asset impairment analyses (Q3 2020) - Brookfield and Laredo.	\$0.00	0.1	\$0.00
Hays, Aaron	Document internal controls over revenue recognition relating to accounting standard codification 842 - operating lease accounting and 606 - revenue recognition standards.	\$0.00	1.3	\$0.00
Hays, Aaron	Document committee of sponsoring organizations of the treadway commission (COSO) framework related internal controls.	\$0.00	3.0	\$0.00
Hays, Aaron	Document earnings per share internal controls.	\$0.00	3.0	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss journal entry control testing regarding control population of entries.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/02/2020				
Hays, Aaron	Test journal entry internal control.	\$0.00	1.0	\$0.00
James, Kuruvilla	Review materiality and planning and communication memo.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with A. Meriwether, S. Nicholson, J. Kuruvilla, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with C. Hayes (Deloitte) to discuss journal entry control testing regarding control population of entries.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with A. Meriwether, S. Nicholson, D. Keddie, J. Kuruvilla, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Prepare assessment of going concern for Q3 2020 review of Form 10-Q.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt rollforward testing for MOSC LP.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt rollforward testing for MOSC OP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt roll forward workpaper - Hamilton joint venture 9/30/2020.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Email Hamilton, V. Vijayapurkar (Deloitte) regarding combined preliminary and final analytical procedures.	\$0.00	0.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with A. Meriwether, S. Nicholson, D. Keddie, J. Kuruvilla and V. Vijayapurkar (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, S. Nicholson, D. Keddie, J. Kuruvilla, V. Vijayapurkar, K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/02/2020				
Meriwether, Anna	Research questions from V. Borra Kumar (Deloitte) regarding joint venture audit including send follow-up emails to T. Overley (CBL) regarding same.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Meriwether, D. Keddie, J. Kuruvilla, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for MOSC LP and MOSC OP.	\$0.00	3.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for MOSC OP.	\$0.00	3.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with A. Meriwether, S. Nicholson, D. Keddie, J. Kuruvilla, K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for Hamilton JV.	\$0.00	3.3	\$0.00
11/03/2020				
Cummings, Molly	Review the draft Form 10-Q for Q3 2020.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Review prior year control documentation for impairment sig risk controls.	\$0.00	1.5	\$0.00
Hays, Aaron	Document testing of internal controls over the accounts payable process.	\$0.00	3.0	\$0.00
Hays, Aaron	Document internal controls over the review of journal entries.	\$0.00	2.0	\$0.00
Hays, Aaron	Document internal controls over earnings per share process.	\$0.00	2.5	\$0.00
James, Kuruvilla	Email V. Vijayapurkar, B. Venkatesh (Deloitte) regarding planning and communication memo notes.	\$0.00	1.0	\$0.00
James, Kuruvilla	Continue to review materiality and planning and communication memo.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/03/2020				
Kumar Venkatesh, Kumar Venkatesh	Prepare property roll forward workpaper of Hamilton joint venture 9/30/2020.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare debt rollforward testing for CBL/TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to prepare debt rollforward testing for MOSC LP.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform uncollectable-accounts receivable analysis.	\$0.00	1.5	\$0.00
Meriwether, Anna	Update tracker for status of control testing of operating effectiveness.	\$0.00	2.5	\$0.00
Meriwether, Anna	Review design and operating effectiveness of financial reporting and accounts payable controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Follow-up with W Benson (CBL) on loan documentation from the client related to joint venture debt testing.	\$0.00	0.2	\$0.00
Nicholson, Sean	Follow-up with R Carlton (CBL) on outstanding items related to joint venture audit procedures - related to variance analysis and scoping procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020 review.	\$0.00	2.2	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020 review.	\$0.00	2.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for CBL TC.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare risk assessment workpaper for MOSC LP.	\$0.00	5.0	\$0.00
11/04/2020				
Cummings, Molly	Call with C. Hayes, D. Dreyovich and S. Korczyk (Deloitte) to discuss bi-weekly engagement economics and charge code for bankruptcy services.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Review prior emails and support to assist with lease log control for S. Nicholson (Deloitte).	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2020				
Grundberg, Ryan	Prepare for upcoming call with S. Nicholson (Deloitte) to discuss lease log control testing for current year.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss lease log control testing for current year.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss internal control testing/documentation and outstanding items to complete such testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes for internal control operating effectiveness documentation.	\$0.00	1.5	\$0.00
Hays, Aaron	Document internal controls over noncontrolling interest rollforward and noncontrolling interest transfer calculation.	\$0.00	2.0	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss tasks for internal control documentation/outstanding items for year-end procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Document internal controls over journal entries and earnings per share operating effectiveness.	\$0.00	2.0	\$0.00
James, Kuruvilla	Call with D. Keddie, S. Korczyk, K. Venkatesh, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
James, Kuruvilla	Review purchase process work book.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with K. James, S. Korczyk, K. Venkatesh, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2020				
Keddie, Danny	Gather guidance on reporting requirements for smaller reporting companies for A. Cobb (CBL).	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with C. Hayes, D. Dreyovich and M. Cummings (Deloitte) to discuss bi-weekly engagement economics and charge code for bankruptcy services.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Prepare assessment of going concern for Q3 2020 review of Form 10-Q.	\$0.00	1.3	\$0.00
Korczyk, Stefanie	Call with K. James, D. Keddie, K. Venkatesh, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers for C MOSC LP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers for MOSC OP.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers - CBL-TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare disposal testing workpaper of Hamilton joint venture 9/30/2020.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with K. James, D. Keddie, S. Korczyk, A. Meriwether, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with A. Hayes (Deloitte) to discuss tasks for internal control documentation/outstanding items for year-end procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss planning workpaper comments (quarterly Sarbanes procedures), status of planning and quarterly items.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2020				
Meriwether, Anna	Call with K. James, D. Keddie, S. Korczyk, K. Venkatesh, S. Nicholson, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Nicholson, Sean	Perform testing on property controls year-end audit procedures.	\$0.00	1.0	\$0.00
Nicholson, Sean	Follow-up with W Benson (CBL) on outstanding requests related to joint venture interim procedures primarily related to loan documentation for debt testing and variances for variance analysis and scoping.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with K. James, D. Keddie, S. Korczyk, K. Venkatesh, A. Meriwether, V. Vijayapurkar (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020 quarterly review.	\$0.00	2.7	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss lease log control testing for current year.	\$0.00	0.2	\$0.00
Puppala, Deepesh Puppala	Import data files for CBL Q1Q3 FY20 journal entry (JE) testing data preparation.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with K. James, D. Keddie, S. Korczyk, K. Venkatesh, A. Meriwether, S. Nicholson (Deloitte) to discuss status of joint venture planning and risk assessments as well as interim testing and revenue testing approach.	\$0.00	0.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL- Hamilton.	\$0.00	1.8	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL MOSC LP.	\$0.00	2.1	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL MOSC OP.	\$0.00	2.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2020				
Vijayapurkar, Vallabh Chandramouli	Prepare trial balance as 9/30/2020 for CBL- TC.	\$0.00	1.9	\$0.00
11/05/2020				
Bhavana, Nadakurthi	Perform journal entry testing.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss internal control testing/documentation and outstanding items needed to complete such testing.	\$0.00	0.8	\$0.00
Hays, Aaron	Update CBL internal control documentation and walkthrough tracker.	\$0.00	1.5	\$0.00
Hays, Aaron	Test operating effectiveness of internal controls over revenue recognition of different types of leases.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes regarding internal controls over property, plants and equipment and accounts payable.	\$0.00	3.0	\$0.00
Hays, Aaron	Email S. Nicholson, A. Meriwether (Deloitte) regarding outstanding items for internal controls and Q3 2020 work.	\$0.00	0.6	\$0.00
James, Kuruvilla	Review risk assessment, general understanding questionnaire and cash process work books.	\$0.00	1.3	\$0.00
James, Kuruvilla	Review risk assessment and trial balance.	\$0.00	2.0	\$0.00
Keddie, Danny	Review Hamilton Place risk assessments conclusions for account balances.	\$0.00	1.2	\$0.00
Keddie, Danny	Review general understanding questionnaire.	\$0.00	0.4	\$0.00
Keddie, Danny	Review process level workflows regarding planned procedures for substantive testing and risk conclusions.	\$0.00	1.0	\$0.00
Keddie, Danny	Review planning communications with governance letter.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update debt rollforward testing for MOSC LP.	\$0.00	3.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/05/2020				
Kumar Venkatesh, Kumar Venkatesh	Update debt rollforward testing for MOSC OP.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare additions testing workpaper of Hamilton joint venture 9/30/2020.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update debt rollforward testing for CBL/TC.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review design and operating effectiveness of non controlling interest and property controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Continue to perform testing on property controls year-end audit procedures.	\$0.00	1.9	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss internal control testing/documentation and outstanding items needed to complete such testing.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with M. Cummings, D. Keddle, S. Korczyk, A. Meriwether and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with D. Keddle (Deloitte) to discuss variance analysis for Q3 2020 quarterly review and control documentation for year-end audit procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Update status tracker file for status of various control items and assess priorities.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to perform testing on property controls year-end audit procedures.	\$0.00	1.9	\$0.00
Puppala, Deepesh Puppala	Prepare data, initial checks and recons for CBL Q1Q3 FY20 journal entry (JE) testing.	\$0.00	1.5	\$0.00
11/06/2020				
Bell, Caleb	Meeting with R. Preston (CBL), D. Flores, Al. Tanju, A. Cruse (Windham Brannon) to discuss internal audit (IA) testing results.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/06/2020				
Bell, Caleb	Complete documentation and testing regarding CBL user provisioning control.	\$0.00	1.2	\$0.00
Bell, Caleb	Review internal audit's control documentation to test for control reliance.	\$0.00	1.3	\$0.00
Bhavana, Nadakurthi	Continue to perform journal entry testing.	\$0.00	1.0	\$0.00
Cummings, Molly	Review comment closure on going concern memo.	\$0.00	0.5	\$0.00
Cummings, Molly	Review comment closure on fixed asset impairment analyses for Q3 2020.	\$0.00	0.3	\$0.00
Cummings, Molly	Review the assessment of misstatement and associated control deficiencies Q3 2020.	\$0.00	0.2	\$0.00
Cummings, Molly	Review impairment COVID-19 screening results and testing Q3 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Review El Paso impairment analysis Q3 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Review legal letter responses Q3 2020.	\$0.00	0.1	\$0.00
Cummings, Molly	Review J. Statt's (Deloitte) engagement quality reviewer checklist Q3 2020.	\$0.00	0.1	\$0.00
Hays, Aaron	Test internal controls over financial reporting of revenue recognition regarding leases.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to test operating effectiveness of internal controls over revenue recognition of different types of leases.	\$0.00	3.0	\$0.00
Hays, Aaron	Close notes for documentation of internal controls over noncontrolling interest rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Close notes for documentation of internal controls over noncontrolling interest transfer calculation.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/06/2020				
Hays, Aaron	Document procedures for operating effectiveness of internal controls over revenue recognition regarding various types of leases.	\$0.00	3.0	\$0.00
James, Kuruvilla	Review financial closing and reporting process (FCRP), fixed assets process work books.	\$0.00	1.5	\$0.00
James, Kuruvilla	Review debt and interest expenses testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss status of internal controls over financial reporting and weekend goals for controls to be documented.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Finalize assessment going concern for Q3 2020 review of Form 10-Q - quarterly report.	\$0.00	3.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for MOSC OP.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for CBL TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare interest expense testing workpaper for Hamilton joint venture 9/30/2020.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for MOSC LP.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Review debt roll forward workpaper Hamilton joint venture 9/30/2020.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review design and operating effectiveness of investment in unconsolidated affiliate (IUA), earning per share controls.	\$0.00	2.5	\$0.00
Meriwether, Anna	Continue to review design and operating effectiveness of investment in unconsolidated affiliate (IUA), earning per share controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss status of internal controls over financial reporting and weekend goals for controls to be documented.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/06/2020				
Nicholson, Sean	Continue to perform testing on property controls year-end audit procedures.	\$0.00	2.1	\$0.00
Puppala, Deepesh Puppala	Continue to prepare data, initial checks and reconciliations for CBL Q1Q3 FY20 journal entry (JE) testing.	\$0.00	3.0	\$0.00
Puppala, Deepesh Puppala	Upload journal entry (JE) for CBL Q1Q3 FY20 journal entry (JE) testing.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review of interest expense testing.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review debt roll forward workpaper.	\$0.00	0.2	\$0.00
11/07/2020				
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing for CBL-TC.	\$0.00	2.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing for MOSC OP.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing -MOSC LP.	\$0.00	2.6	\$0.00
11/08/2020				
Keddie, Danny	Review noncontrolling interest internal control documentation.	\$0.00	0.5	\$0.00
Keddie, Danny	Review accounts payable invoice, revenue recognition control, accounting policy matrix internal controls documentation.	\$0.00	1.2	\$0.00
Keddie, Danny	Review variance analysis internal control documentation for by property variance analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review internal controls over property dispositions and evaluation of held for sale criteria.	\$0.00	1.1	\$0.00
Nicholson, Sean	Revenue control documentation for design and implementation of controls.	\$0.00	0.8	\$0.00
Nicholson, Sean	Document financial reporting control for design and implementation of controls.	\$0.00	1.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Atkins, Barry	Plan kickoff meeting for JV's with the concurring reviewer.	\$0.00	0.4	\$0.00
Cummings, Molly	Review closed notes on Gettysburg and Laredo impairment step 1s.	\$0.00	0.3	\$0.00
Cummings, Molly	Review testing results for assets previously impaired.	\$0.00	0.2	\$0.00
Cummings, Molly	Review variance analysis for cash flows and statement of equity.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Prepare impairment controls - significant risk.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes related to internal controls over accounts payable.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes for documentation of internal controls over investment in unconsolidated affiliates rollforward.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes related to revenue recognition with regards to Accounting Standards Codification (ASC) 842 - operating lease accounting.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes related to internal controls over non-controlling interest transfer calculation and non-controlling interest rollforward.	\$0.00	3.0	\$0.00
Hays, Aaron	Prepare for meeting with M. Carrington (CBL) over committee of sponsoring organizations of the treadway commission (COSO) framework internal controls design and implementation.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Carrington (CBL) to discuss internal controls over committee of sponsoring organizations of the treadway commission (COSO) framework implementation.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss comments on internal controls over financial reporting related to noncontrolling interest, accounts payable, financial reporting.	\$0.00	0.7	\$0.00
James, Kuruvilla	Review risk assessment, general understanding questionnaire and cash process work books.	\$0.00	2.0	\$0.00
James, Kuruvilla	Prepare and call with S. Nicholson, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Review account scoping and risk assessment documentation for mall of South Carolina Outparcel Limited Partnership and mall of South Carolina Limited Partnership.	\$0.00	0.9	\$0.00
Keddie, Danny	Draft email regarding the status of joint venture work and planning areas for review to V. Vijayapurkar (Deloitte).	\$0.00	0.2	\$0.00
Keddie, Danny	Review mortgage notes payable testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review Hamilton place mortgage notes payable testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss comments on internal controls over financial reporting related to noncontrolling interest, accounts payable, financial reporting.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review internal controls over real estate assets sales schedule.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Respond to L. Snodgrass (Deloitte) questions and comments on Q3 2020 evaluation of going concern.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review internal controls over revenues.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Email S. Nicholson (Deloitte) regarding questions/comments on internal controls over property dispositions.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers - MOSC OP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment roll forward testing in working papers for - CBL-TC.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare depreciation testing workpaper for Hamilton joint venture 9/30/2020.	\$0.00	1.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, J. Kuruvilla and V. Vijayapurkar (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update additions testing workpaper of Hamilton joint venture.	\$0.00	1.0	\$0.00
Meriwether, Anna	Update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review documentation of earnings per share and earnings per share two class method controls.	\$0.00	1.0	\$0.00
Nicholson, Sean	Continue to document financial reporting control for design and implementation of controls.	\$0.00	3.8	\$0.00
Nicholson, Sean	Continue to document financial reporting control for design and implementation of controls.	\$0.00	3.9	\$0.00
Nicholson, Sean	Call with J. Kuruvilla, V. Vijayapurkar and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes in property control documentation for design and implementation of controls.	\$0.00	3.2	\$0.00
Nicholson, Sean	Send out requests for substantive testing of equity and debt.	\$0.00	0.2	\$0.00
Puppala, Deepesh Puppala	Prepare Q1-Q3 2020 journal entry testing procedures memos	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on risk assessment workpaper of Hamilton.	\$0.00	1.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/09/2020				
Vijayapurkar, Vallabh Chandramouli	Review planning communication to those charged to governance workpaper common workpaper for 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	3.8	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare service tracker template, common workpaper for all 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	1.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare and call with S. Nicholson, J. Kuruvilla and K. Venkatesh (Deloitte) to discuss status of planning and interim procedures for joint venture audits.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare materiality workpaper for all 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	2.0	\$0.00
11/10/2020				
Cummings, Molly	Review going concern memo.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Cummings, Molly	Review draft 2 Form 10-Q for Q32020.	\$0.00	1.5	\$0.00
Cummings, Molly	Email R. Staner (Deloitte) regarding audit quality milestone #5 deadline.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update status trackers for impairment related items.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk intent.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk intent.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/10/2020				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment controls testing over disposition indicators.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes over documentation of internal controls over investments in unconsolidated affiliates rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson, A. Meriwether (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with D. Keddie and S. Nicholson (Deloitte) to discuss notes on control documentation for testing of internal controls over financial reporting in the year-end audit.	\$0.00	0.2	\$0.00
Hays, Aaron	Clear notes over documentation of internal controls over accounts payable and invoice review process.	\$0.00	3.5	\$0.00
Hays, Aaron	Clear notes over documentation of internal controls over non-controlling interest roll forward and non-controlling interest transfer calculation.	\$0.00	3.5	\$0.00
James, Kuruvilla	Continue to review risk assessment, general understanding questionnaire and cash process work books.	\$0.00	3.0	\$0.00
James, Kuruvilla	Review fixed assets workpapers.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment controls testing over disposition indicators.	\$0.00	0.3	\$0.00
Keddie, Danny	Review variance analysis internal control updates.	\$0.00	1.3	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Hays (Deloitte) to discuss notes on control documentation for testing of internal controls over financial reporting in the year-end audit.	\$0.00	0.2	\$0.00
Keddie, Danny	Review updates to accounts payable internal control.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Address notes on evaluation of going concern for Q3 2020 review.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/10/2020				
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes to plant property equipment workpaper rollforward Hamilton joint venture.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare template of plant property & equipment roll forward testing in working papers MOSC OP.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare template of plant property & equipment roll forward testing in working papers MOSC LP.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Email S. Nicholson, V. Vijayapurkar (Deloitte) with respect to information regarding few negative amounts in additions to buildings & development in-progress-insurance.	\$0.00	0.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare template of plant, property & equipment roll forward testing in working papers - CBL-TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes to addition testing workpaper Hamilton joint venture.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Close notes to depreciation testing workpaper Hamilton joint venture.	\$0.00	0.2	\$0.00
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of investment in unconsolidated affiliate (IUA), revenue controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Meriwether, A. Hays (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/10/2020				
Nicholson, Sean	Document revenue control for design and implementation of controls.	\$0.00	3.1	\$0.00
Nicholson, Sean	Continue to document revenue control for design and implementation of controls.	\$0.00	2.8	\$0.00
Nicholson, Sean	Continue to document financial reporting control for design and implementation of controls.	\$0.00	2.7	\$0.00
Nicholson, Sean	Document debt control for design and implementation of controls.	\$0.00	0.9	\$0.00
Nicholson, Sean	Prepare for virtual site visits by reviewing prior year documentation by sending out discussion points to CBL property managers (various).	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Call with D. Keddie and A. Hays (Deloitte) to discuss notes on control documentation for testing of internal controls over financial reporting in the year-end audit.	\$0.00	0.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton property, plants and equipment testing section.	\$0.00	2.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review general understanding questioner workpaper.	\$0.00	2.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare review of information technology discussion workpaper and memo for the same.	\$0.00	1.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on risk assessment workpapers of other JVs (MOSC LP, MOSC OP and CBL-TC).	\$0.00	4.0	\$0.00
11/11/2020				
Cummings, Molly	Review memo documenting assessment and root cause of material weakness.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Grundberg, Ryan	Continue to prepare impairment controls - significant risk.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - significant risk.	\$0.00	2.3	\$0.00
Hays, Aaron	Close notes related to non-controlling interest transfer calculation and non-controlling interest rollforward.	\$0.00	1.5	\$0.00
Hays, Aaron	Prepare for virtual site visit at Eastland Mall.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to documentation on internal controls over financial reporting relating to evaluation of new/modified lease agreements and revenue recognition.	\$0.00	3.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), H. Simpson, C. Mitteer (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Hays, Aaron	Document internal controls over committee of sponsoring organizations of the treadway commission (COSO) framework implementation.	\$0.00	2.0	\$0.00
Hays, Aaron	Document virtual site visit procedures.	\$0.00	2.0	\$0.00
James, Kuruvilla	Continue to review fixed assets workpapers.	\$0.00	3.0	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Meriwether, S. Korczyk, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte), T. Overley, A. Cobb (CBL) to discuss variance analysis control as part of year-end audit procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss internal controls over financial reporting for real estate asset sales schedule.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Korczyk, Stefanie	Review internal controls over the fixed asset rollforward and fixed asset subledger.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with S. Nicholson, A. Meriwether, D. Keddie, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie and M. Cummings (Deloitte) to discuss going concern and bankruptcy disclosures in the Q3 form 10-Q 2020-quarterly report.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review responses to notes on internal controls over financial reporting (asset dispositions, gain on sale, held for sale, discontinued operations).	\$0.00	2.1	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss internal controls over financial reporting for real estate asset sales schedule.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Respond to J. Staat (Deloitte) regarding questions to draft Q3 2020 Form 10-Q.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment additions and disposal testing and depreciation testing MOSC OP.	\$0.00	1.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment additions and disposal testing for CBL-TC.	\$0.00	3.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare Plant property & equipment additions and disposal testing- MOSC LP.	\$0.00	3.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing workpaper for Hamilton place.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Meriwether, Anna	Call with S. Nicholson, D. Keddie, S. Korczyk, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie and R. Grundberg (Deloitte), A. Cobb, A. Houghton, R. Carlton and C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of accounts payable and revenue controls.	\$0.00	3.0	\$0.00
Nicholson, Sean	Send out requests to T Overley and R Carlton (both CBL) for control testing procedures.	\$0.00	0.6	\$0.00
Nicholson, Sean	Perform testing of debt covenant control work.	\$0.00	2.9	\$0.00
Nicholson, Sean	Perform testing of property controls.	\$0.00	2.9	\$0.00
Nicholson, Sean	Follow-up on requests from the client for joint venture interim procedures.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), H. Simpson, C. Mitteer (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes and comments in financial reporting control.	\$0.00	1.7	\$0.00
Nicholson, Sean	Call with A. Meriwether, D. Keddie, S. Korczyk, V. Vijayapurkar (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to perform testing of debt covenant control work.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review combined audit planning and summary memorandum 2020.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2020				
Vijayapurkar, Vallabh Chandramouli	Call with S. Nicholson, A. Meriwether, D. Keddie, S. Korczyk (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on property, plants and equipment section of Hamilton.	\$0.00	1.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on general understating questioner workpaper.	\$0.00	1.8	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with V. Kumar (Deloitte) to discuss status of planning and interim substantive procedures.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review open item list of planning workpapers.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review financial closing and reporting process (FCRP) process flow work book.	\$0.00	1.5	\$0.00
11/12/2020				
Bell, Caleb	Meeting with K. Walker (CBL), M. Harrison (CBL) to discuss results of interim testing.	\$0.00	1.0	\$0.00
Cummings, Molly	Email regarding CBL going concern memo to D. Keddie and S. Korczyk (Deloitte).	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare impairment controls - non-intent indicators.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Email S. Nicholson (Deloitte) regarding control documentation for revenue controls and assess follow-up procedures.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00
Gu, Meg	Review general information technology controls in the first batch of workpapers.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/12/2020				
Hays, Aaron	Close notes on documentation of internal controls over investments in unconsolidated affiliates distributions/contributions.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), T. Pierce and S. Woodard (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Hays, Aaron	Continue to document virtual site visit procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Close notes on documentation of internal controls over investments in unconsolidated affiliates roll forward.	\$0.00	3.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
James, Kuruvilla	Review treasury process work books.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with S. Korczyk, A. Meriwether, R. Grundberg (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00
Keddie, Danny	Review internal controls documentation for internal controls over investment in unconsolidated affiliates and noncontrolling interest.	\$0.00	1.1	\$0.00
Keddie, Danny	Review impairment indicator internal controls documentation.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with D. Keddie, A. Meriwether, R. Grundberg (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/12/2020				
Korczyk, Stefanie	Review internal controls over line of credit and bond covenant compliance.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Review updated draft going concern disclosure in the Q3 Form 10-Q - quarter report.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing for MOSC OP.	\$0.00	1.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant, property & equipment depreciation testing for CBL-TC.	\$0.00	3.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare plant property & equipment depreciation testing - MOSC LP.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss testing of internal controls over financial reporting comments related to property and revenue controls.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of property controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss outstanding items for internal controls testing procedures.	\$0.00	0.3	\$0.00
Nicholson, Sean	Document revenue control part of procedures to test internal controls over financial reporting.	\$0.00	2.7	\$0.00
Nicholson, Sean	Document revenue control.	\$0.00	2.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/12/2020				
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Document investment in unconsolidated control implementation.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), T. Pierce and S. Woodard (CBL) to perform a virtual site visit walkthrough for rent roll testing for testing of internal controls over financial reporting in the year-end audit.	\$0.00	1.0	\$0.00
Snodgrass, Lori	Review audit documentation related to Q3 conclusions related to going concern and related 10Q of FY20 disclosures.	\$0.00	1.2	\$0.00
11/13/2020				
Bell, Caleb	Review information to complete report testing for reports used by the financial audit team.	\$0.00	2.6	\$0.00
Gu, Meg	Continue to review general information technology controls in the first batch of workpapers.	\$0.00	4.0	\$0.00
Hays, Aaron	Call with D. Keddie and S. Nicholson (Deloitte) to discuss documentation questions for testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Hays, Aaron	Document internal controls over schedule A for equity.	\$0.00	1.0	\$0.00
Hays, Aaron	Document internal controls over investments in unconsolidated affiliates contributions/distributions.	\$0.00	1.5	\$0.00
Hays, Aaron	Document internal controls over equity rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Close notes on documentation of internal controls over earnings per share.	\$0.00	3.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/13/2020				
Hays, Aaron	Document internal controls over fixed asset rollforward.	\$0.00	2.0	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Hays (Deloitte) to discuss documentation questions for testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Keddie, Danny	Review updated documentation for internal controls over investment in unconsolidated affiliates.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Address notes on going concern disclosure included in the draft Q3 2020 Form 10-Q .	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for MOSC LP.	\$0.00	3.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare equity testing for CBL TC.	\$0.00	3.7	\$0.00
Meriwether, Anna	Continue to update the current status and plan for testing the operating effectiveness of CBL's controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review documentation of the implementation and operating effectiveness of financial reporting controls.	\$0.00	2.0	\$0.00
Nicholson, Sean	Meeting with H. Bennett to discuss process for reviewing the sales data each month as part of internal controls over financial reporting testing.	\$0.00	0.5	\$0.00
Nicholson, Sean	Meet with A. Houghton (CBL) to discuss process for reviewing future scheduled principle payments table in the footnotes of financials as part of internal controls over financial reporting testing.	\$0.00	0.4	\$0.00
Nicholson, Sean	Document revenue control as part of our procedures to test internal controls over financial reporting.	\$0.00	1.0	\$0.00
Vuthem, bhavana	Perform journal entry testing.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/13/2020				
Williams, Bryan	Review liquidity and going concern disclosure to be included in the financial statements of CBLs Q3 2020 Form 10-Q -quarter report.	\$0.00	0.3	\$0.00
11/14/2020				
Cummings, Molly	Review the following internal control workpapers: income statement, entity level direct control, entity level direct control, held for sale, discontinued operations, accounts payable, non-controlling interest.	\$0.00	3.8	\$0.00
Grundberg, Ryan	Prepare impairment controls over net operating loss (NOL) indicators.	\$0.00	4.0	\$0.00
Korczyk, Stefanie	Finalize consultation on going concern for the Q3 2020 review of the Form 10-Q -quarter report.	\$0.00	0.2	\$0.00
11/16/2020				
Cummings, Molly	Call with S. Nicholson, A. Hays (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at east town mall.	\$0.00	1.0	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

11/16/2020

Grundberg, Ryan	Call with J. Waller, J. Sullivan, F. Delaney, A. Perrystein (CBL) to discuss budget reforecast at Volusia Mall.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with J. Waller, J. Sullivan, F. Delaney, A. Perrystein (CBL) to discuss budget reforecast at Eastland Mall.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Address notes in impairment controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Update and plan schedule for budgeting calls.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Prepare impairment controls - non intent indicators.	\$0.00	3.2	\$0.00
Grundberg, Ryan	Document budget control operating effectiveness based on reforecast meetings.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes relating to internal controls over investments in unconsolidated affiliates' rollforward.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to prepare for property level budget meetings at Brookfield Square Properties, performed as part of budget control testing.	\$0.00	0.2	\$0.00
Hays, Aaron	Document internal controls over the committee of sponsoring organizations of the treadway commission (COSO) framework implementation by CBL.	\$0.00	1.2	\$0.00
Hays, Aaron	Document internal controls over schedule A report that relates to shares outstanding for CBL.	\$0.00	2.0	\$0.00
Hays, Aaron	Document internal controls over equity rollforward.	\$0.00	2.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at Brookfield Square Properties.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/16/2020				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Call (partial) with M. Cummings, S. Nicholson (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at east town mall.	\$0.00	0.8	\$0.00
James, Kuruvilla	Review deferred leasing cost workpapers.	\$0.00	1.5	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Review internal controls over financial reporting for impairment indicators - including indicators related to market, debt, repositioning.	\$0.00	1.2	\$0.00
Keddie, Danny	Review internal controls over financial reporting related to investments in unconsolidated affiliates.	\$0.00	0.3	\$0.00
Keddie, Danny	Review documentation of process level workbooks for the joint ventures.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review internal controls over line of credit and bond covenant compliance.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/16/2020				
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, R. Grundberg, A. Hays (Deloitte) to discuss day's budgeting meetings and documentation for the budgeting control, performed as part of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review operating effectiveness of Investment in unconsolidated affiliate controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Address notes on testing of investment in unconsolidated affiliates control in relation to our internal control testing.	\$0.00	0.9	\$0.00
Nicholson, Sean	Test financial reporting control in relation to internal control testing.	\$0.00	2.4	\$0.00
Nicholson, Sean	Email evidence for debt testing of Hamilton Place Operating Partnership to V Kumar (Deloitte) for their review in debt testing procedures.	\$0.00	0.1	\$0.00
Nicholson, Sean	Review prior year documentation for budget control testing in relation to budget meetings with the client.	\$0.00	0.5	\$0.00
Nicholson, Sean	Prepare for upcoming status call by review notes across controls to prepare a request list as well as questions for team.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with D. Keddle (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), A. Houghton, E. Griffith, W. Adcoe, J. Moss, R. Hanan (CBL) to discuss property level budgets at Brookfield Square Properties.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to prepare for property level budget meetings at Brookfield Square Properties, performed as part of budget control testing.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/16/2020				
Suryateja, D	Assign report check to the USI team and handle pre and post report check.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review revenue and accounts receivable - process flow workpaper.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review fixed asset and tenant improvement - process flow workpaper.	\$0.00	1.7	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review debt and cash - process flow workpaper.	\$0.00	1.9	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review accounts payable and OpEx - process flow workpaper.	\$0.00	2.4	\$0.00
11/17/2020				
Bell, Caleb	Address notes from interim workpapers.	\$0.00	2.8	\$0.00
Bell, Caleb	Complete informational documents for the information technology audit file.	\$0.00	1.6	\$0.00
Cummings, Molly	Review internal controls design and implementation and operational effectiveness testing for impairment indicators debt and repositioning as well as investment in unconsolidated affiliates.	\$0.00	1.5	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Cummings, Molly	Review planning workpapers (general understanding questionnaire and process level workbooks for financial closing and reporting process, treasury, purchase to pay) associated with mall of South Carolina.	\$0.00	0.6	\$0.00
Cummings, Molly	Call with R. Grundberg (Deloitte), B. Chadwick, M. Stanley, J. Waller, C. Cain, A. Perrystein (CBL) to discuss property level budgets at Mall Del Norte, performed as part of budget control testing in relation to testing of internal control.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/17/2020				
Grundberg, Ryan	Call with D. Keddle (Deloitte), A. Houghton, S. Bailey, A. Head, B. Gaffney (CBL) to discuss property level budgets at Northpark mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment indicator control questions.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	3.5	\$0.00
Grundberg, Ryan	Prepare for upcoming call with M. Cummings (Deloitte), B. Chadwick, M. Stanley, J. Waller, C. Cain, A. Perrystein (CBL) to discuss property level budgets at Mall Del Norte, performed as part of budget control testing.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Call with M. Cummings (Deloitte), B. Chadwick, M. Stanley, J. Waller, C. Cain, A. Perrystein (CBL) to discuss property level budgets at Mall Del Norte, performed as part of budget control testing in relation to testing of internal control.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with K. Jackson, L. Johnson, D. Hocker, R. Owens, A. Perrystein (CBL) to discuss property level budgets at Old Hickory Mall, performed as part of budget control testing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Address notes on impairment controls.	\$0.00	1.5	\$0.00
Gu, Meg	Review general information technology controls workpapers.	\$0.00	1.5	\$0.00
Hays, Aaron	Call with K. Russell, G. Biastock (CBL) to perform a virtual site visit at SouthPark mall as part of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/17/2020				
Hays, Aaron	Document site visit at SouthPark mall.	\$0.00	3.0	\$0.00
Hays, Aaron	Document internal controls over committee of sponsoring organizations of the treadway commission (COSO) framework controls implementation.	\$0.00	3.0	\$0.00
Hays, Aaron	Close notes relating to internal controls over the detailed property/fixed asset rollforward.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Houghton, A. Head and L. Farren (CBL) to discuss property level budgets at Mayfair Town Center, performed as part of budget control testing.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Houghton, A. Head, S. Bailey, B. Gaffney (CBL) to discuss property level budgets at Northpark mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with A. Houghton, L. Swagner, R. Owens, S. Dunham, (CBL) to discuss property level budgets at Meridian Mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Email V. Vijayapurkar (Deloitte) regarding debt testing procedures for year-end joint ventures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on internal controls over financial reporting.	\$0.00	0.4	\$0.00
Keddie, Danny	Review documentation of debt testing for joint ventures as of 9/30/2020.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/17/2020				
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review internal controls over the schedule of future principal payments as disclosed in CBL's quarterly and annual 10-Q/10-K filings.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review responses notes on internal controls over financial reporting (fixed asset rollforward, fixed asset subledger).	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for CBL/TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue and other adjustments.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Continue to review operating effectiveness of investment in unconsolidated affiliate controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review operating effectiveness of property existence and rollforward controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review operating effectiveness of controls over financial reporting.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/17/2020				
Nicholson, Sean	Call with A. Houghton, S. Bailey and D. Hocker (CBL) to discuss property level budgets at Cherryvale Mall, performed as part of budget control testing for internal controls.	\$0.00	0.9	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Document financial reporting control for testing of the client's tie out procedures, used for testing of internal controls over financial reporting.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to document financial reporting control for testing of the client's tie out procedures, used for testing of internal controls over financial reporting.	\$0.00	1.6	\$0.00
Nicholson, Sean	Call with S. Bailey, A. Houghton, A. Head and B. Gaffney (CBL) to discuss property level budgets at South County Mall, performed as part of budget control testing for internal controls.	\$0.00	0.5	\$0.00
Nicholson, Sean	Document liquidity control testing in relation to testing of internal controls over financial reporting.	\$0.00	1.5	\$0.00
Nicholson, Sean	Call with A. Houghton (CBL) to discuss property level budgets at Meridian Mall, performed as part of budget control testing for internal controls.	\$0.00	0.3	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on risk assessment workpaper of CBL TC, Hamilton, MOSC LP and MOSC OP.	\$0.00	4.8	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review property testing work paper of Hamilton, MOSC OP and MOSC LP.	\$0.00	3.2	\$0.00
11/18/2020				
Atkins, Barry	Plan kickoff meeting for JV's with the concurring reviewer.	\$0.00	0.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2020				
Bell, Caleb	Call with D. Keddle, S. Korczyk (Deloitte) to discuss status and outcome testing of the Company's general information technology controls through September 30, 2020.	\$0.00	0.7	\$0.00
Cummings, Molly	Review scoping for Mall of South Carolina LP and Mall of South Carolina OP, note closure on scoping for CBL T-C, LLC (T-C is legal entity name).	\$0.00	0.8	\$0.00
Cummings, Molly	Call with D. Keddle (Deloitte) to discuss updates for the plan for review of internal controls.	\$0.00	0.4	\$0.00
Cummings, Molly	Review internal controls related to internal audit, nonconsolidated affiliates, financial reporting income statement, sales indicator control, market indicator control.	\$0.00	1.7	\$0.00
Cummings, Molly	Review debt and interest expense testing for Hamilton Place.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Prepare impairment controls related to impairment.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to impairment.	\$0.00	1.0	\$0.00
Hays, Aaron	Document site visit at Valley view mall.	\$0.00	1.8	\$0.00
Hays, Aaron	Call with K. Cole, D. Modney (CBL) to perform a virtual site visit at Valley view mall as part of testing of internal controls over financial reporting.	\$0.00	1.6	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Korczyk (Deloitte) to discuss notes on internal controls over fixed assets.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to internal control testing over property rollforward/fixed assets.	\$0.00	3.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with A. Meriwether (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2020				
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
James, Kuruvilla	Review straight line rental revenue testing workpapers.	\$0.00	2.0	\$0.00
James, Kuruvilla	Call with D. Keddie, K. Venkatesh, A. Meriwether, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Clear notes for risk assessment scoping and debt testing for joint ventures.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss updates for the plan for review of internal controls.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with C. Bell, S. Korczyk (Deloitte) to discuss status and outcome testing of the Company's general information technology controls through September 30, 2020.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with K. James, K. Venkatesh, A. Meriwether, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on internal controls over financial reporting for financial statement reporting controls.	\$0.00	0.3	\$0.00
Keddie, Danny	Review documentation on impairment indicators for developments and asset groupings.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with C. Bell and D. Keddie (Deloitte) to discuss status and outcome testing of the Company's general information technology controls through September 30, 2020.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with A. Meriwether and A. Hays (Deloitte) to discuss notes on internal controls over fixed assets.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2020				
Korczyk, Stefanie	Email M. Cummings (Deloitte) regarding testing of design and implementation of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement and substitute rent recalculation.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with K. James, D. Keddie, A. Meriwether, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue MOSC LP.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call A. Hays, S. Korczyk (Deloitte) to discuss notes on internal controls over fixed assets.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with K. James, D. Keddie, K. Venkatesh, S. Nicholson (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review operating effectiveness of financial reporting controls related to equity.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review design and operating effectiveness of revenue controls (lease log review).	\$0.00	2.0	\$0.00
Meriwether, Anna	Prepare design and implementation of accounts receivable controls over tenant collectability.	\$0.00	3.0	\$0.00
Nicholson, Sean	Update documentation of revenue controls based on support received.	\$0.00	1.5	\$0.00
Nicholson, Sean	Perform documentation of financial reporting controls.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2020				
Nicholson, Sean	Generate consolidated list of outstanding items from the client.	\$0.00	0.9	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Meeting with A. Cobb (CBL) regarding procedures for financial reporting controls.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Houghton, C. Alcones (CBL) to discuss process for the fair value of debt preparation.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton fixed asset testing section.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton debt testing.	\$0.00	1.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review debt interest testing 4 JVs - MOSC LP, MOSC OP, CBL-TC and Hamilton Place.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on process flow work papers.	\$0.00	2.5	\$0.00
11/19/2020				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss impairment control status including control over the other than temporary impairment analysis.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton, F. Delaney and J. Smajda (CBL) to discuss property level budgets at Westmoreland Mall, performed as part of budget control testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment undiscounted cash flows.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	1.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2020				
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Document budget control operating effectiveness based on reforecast meetings.	\$0.00	1.9	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment undiscounted cash flows.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over unconsolidated affiliates' distributions/contributions.	\$0.00	2.0	\$0.00
Hays, Aaron	Document procedures for testing of internal controls over fixed assets.	\$0.00	1.0	\$0.00
Hays, Aaron	Document mall site visits' procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Document internal controls over investments in unconsolidated affiliates' distributions/contributions.	\$0.00	2.0	\$0.00
Hays, Aaron	Document controls over journal entry approval.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over equity processes.	\$0.00	1.3	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2020				
Keddie, Danny	Review note closure for risk assessment documentation for mall of South Carolina operating partnership.	\$0.00	0.3	\$0.00
Keddie, Danny	Review equity controls over financial reporting including equity roll forward, earnings per share.	\$0.00	1.2	\$0.00
Keddie, Danny	Call with A. Houghton, F. Delaney, J. Smadja (CBL) to discuss property level budgets at Stroud Mall, performed as part of budget control testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Update documentation regarding questions to be asked of control owners regarding impacts of COVID 19.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss impairment control status including control over the other than temporary impairment analysis.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over footnote disclosures and fixed assets.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Prepare estimate at completion form for CBL 2020 engagement economics.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with A. Houghton, F. Delaney, J. Smajda (CBL) to discuss property level budget at York Galleria, performed as part of budget control testing in relation to testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss internal controls over fixed assets.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review internal controls over accounts receivable (specifically the reconciliation of accounts receivable subledger to general ledger).	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue including Covid abatement and substitute rent recalculation.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue and other adjustments in tickmarks tab.	\$0.00	1.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Pull data for revenue testing of Hamilton joint venture.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for MOSC LP .	\$0.00	3.9	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss daily goals and questions of testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Meriwether, Anna	Review operating effectiveness of controls over financial reporting and the 10-Q -quarter report- tie out.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes over design and operating effectiveness of revenue controls.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss status of internal control testing.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Continue to perform documentation of financial reporting controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with F. Delaney, A. Perrystein, J. Smajda and E. Griffith (CBL) to discuss property level budgets at Monroeville mall, performed as part of budget control testing for internal controls.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss status of internal control testing.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss daily goals and questions of testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2020				
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss status of testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Update documentation of journal entry controls based on support received.	\$0.00	3.6	\$0.00
Nicholson, Sean	Continue to update documentation of revenue controls based on support received.	\$0.00	1.7	\$0.00
Zotti, Bill	Review information technology control workpapers.	\$0.00	3.4	\$0.00
11/20/2020				
Bell, Caleb	Prepare workpapers for the FY20 audit.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte), T. Greene (CBL) to discuss process for internal revenue process level controls.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment undiscounted cash flows.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes over documentation of controls over journal entry testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Document internal controls over fixed assets.	\$0.00	1.5	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to internal controls over investments in unconsolidated affiliates' contributions/distributions.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes relating to equity related controls.	\$0.00	3.5	\$0.00
James, Kuruvilla	Review combined audit planning and summary memo.	\$0.00	1.0	\$0.00
Keddie, Danny	Review internal control documentation for contributions and distributions.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/20/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	2.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for CBL/T-C, LLC joint venture.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes for controls over testing of design and operating effectiveness of journal entries.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to prepare design and implementation of accounts receivable controls over tenant collectability.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte), T. Greene (CBL) to discuss process for internal revenue process level controls.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to update documentation of journal entry controls based on support received.	\$0.00	1.6	\$0.00
Nicholson, Sean	Update outstanding items list for CBL. Follow-up on requests outstanding related to internal controls over financial reporting.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare for call with T. Greene (CBL) to discuss process for internal revenue process level controls.	\$0.00	0.3	\$0.00
Nicholson, Sean	Continue to update documentation of revenue controls based on support received.	\$0.00	1.2	\$0.00
Nicholson, Sean	Perform documentation of financial reporting controls.	\$0.00	2.1	\$0.00
Nicholson, Sean	Follow-up of joint venture requests for revenue interim testing.	\$0.00	0.6	\$0.00
11/21/2020				
Grundberg, Ryan	Address notes on impairment controls.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue for CBL/T-C, LLC joint venture.	\$0.00	4.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue and other adjustments in tickmarks tab.	\$0.00	3.9	\$0.00
11/22/2020				
Grundberg, Ryan	Prepare impairment controls - non intent indicators.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Prepare impairment controls related to fixed asset impairment- fair value analyses	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls related to fixed asset impairment- fair value analyses	\$0.00	2.5	\$0.00
11/23/2020				
Grundberg, Ryan	Prepare impairment controls - fair value calculation.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - fair value calculation.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Address notes in impairment controls.	\$0.00	3.8	\$0.00
Hays, Aaron	Clear notes relating to investment in unconsolidated affiliates' contributions/distributions.	\$0.00	2.0	\$0.00
James, Kuruvilla	Review of combined audit planning and summary memo.	\$0.00	1.5	\$0.00
Keddie, Danny	Review impairment recoverability controls.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Review internal controls over the quarterly analysis of projected liquidity.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Review internal control over the calculation and disclosure of the fair value of debt.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review responses to the questions/comments on internal controls over the quarterly analysis of projected liquidity.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue for CBL/T-C, LLC joint venture.	\$0.00	3.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/23/2020				
Kumar Venkatesh, Kumar Venkatesh	Test other adjustments.	\$0.00	3.7	\$0.00
Meriwether, Anna	Email V. Vijayapurkar (Deloitte) regarding status of joint venture audits and revenue testing questions.	\$0.00	1.2	\$0.00
Meriwether, Anna	Prepare record of issuance for 10-Q filing.	\$0.00	3.1	\$0.00
Meriwether, Anna	Clear notes for financial reporting controls related to equity.	\$0.00	2.9	\$0.00
Nicholson, Sean	Address notes on documentation of financial reporting controls.	\$0.00	3.7	\$0.00
Nicholson, Sean	Address notes on documentation of debt controls.	\$0.00	3.4	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review debt testing section - interim - MOSC LP, MOSC OP and CBL-TC.	\$0.00	4.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding the day's plan.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding closing notes for process flow workpaper.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on process flow work books.	\$0.00	2.5	\$0.00
11/24/2020				
Grundberg, Ryan	Address impairment control notes.	\$0.00	4.0	\$0.00
Hays, Aaron	Document internal controls over journal entry approval.	\$0.00	3.5	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss status of internal control testing and discuss process and status of journal entry control testing in relation to testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
James, Kuruvilla	Review revenue risk assessment memo.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Email J. Staat and T. Stiffler (Deloitte) on engagement quality review process for remaining items in 2020 audit.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/24/2020				
Korczyk, Stefanie	Review responses to the questions/comments on internal controls over the disclosure of fair value of debt.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test other adjustments.	\$0.00	2.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue for CBL/TC.	\$0.00	3.8	\$0.00
Meriwether, Anna	Review design and operating effectiveness of investment in unconsolidated affiliate controls.	\$0.00	3.1	\$0.00
Meriwether, Anna	Review design and operating effectiveness of lease log review control.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review design and implementation documentation for journal entry controls.	\$0.00	2.9	\$0.00
Nicholson, Sean	Continue to address notes on documentation of financial reporting controls.	\$0.00	2.3	\$0.00
Nicholson, Sean	Document generally accepted accounting principles checklist control over financial reporting.	\$0.00	2.5	\$0.00
Nicholson, Sean	Continue to document revenue control for lease log review.	\$0.00	2.4	\$0.00
11/25/2020				
Hays, Aaron	Continue to document internal controls over journal entry approval.	\$0.00	3.3	\$0.00
James, Kuruvilla	Continue to review information technology (IT) specialist discussion workpapers.	\$0.00	1.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue for MOSC LP.	\$0.00	3.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test other adjustments.	\$0.00	3.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/25/2020				
Meriwether, Anna	Review design and operating effectiveness of financial reporting controls related to the tie-out and generally accepted accounting principles checklist.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare design and operating effectiveness of accounts receivable collectability and cash application.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on documentation of debt controls.	\$0.00	3.8	\$0.00
Nicholson, Sean	Document revenue control for lease log review.	\$0.00	1.2	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss status of internal control testing and discuss process and status of journal entry control testing in relation to testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
11/26/2020				
James, Kuruvilla	Review services tracker form for FY2020 joint venture audits.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue of Mosc LP.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue of MOSC OP.	\$0.00	2.1	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test other adjustments.	\$0.00	3.7	\$0.00
11/28/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue MOSC OP.	\$0.00	3.8	\$0.00
11/30/2020				
Cummings, Molly	Review CBL impairment controls development indicators and undiscounted cash flows.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Update control and interim trackers for impairment items.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Grundberg, Ryan	Call with A. Meriwether, S. Korczyk, D. Keddie, S. Nicholson and A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) with development indicator control questions.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to prepare impairment controls - non intent indicators.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Prepare 3-week plan for impairment work related to controls and impairment fair value calculations.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Email S. Korczyk (Deloitte) regarding FY2020 engagement quality control reviewer items.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Prepare impairment narrative using updates from client in current year.	\$0.00	2.0	\$0.00
Gu, Meg	Clear general information technology control notes in the first batch of workpapers.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with B. Lockert (CBL) to perform virtual site visit as part of rent roll testing procedures of Hamilton Place mall.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with D. Keddie, A. Meriwether (Deloitte) to discuss equity and earnings per share internal controls over financial reporting.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Hays, Aaron	Clear notes related to internal controls over earnings per share.	\$0.00	4.2	\$0.00
Hays, Aaron	Document internal controls over journal entry approval.	\$0.00	1.5	\$0.00
Hays, Aaron	Document Hamilton Place mall virtual site visit procedures.	\$0.00	0.5	\$0.00
James, Kuruvilla	Review information technology (IT) specialist discussion workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Review documentation of impairment indicators due to net operating income declines for internal controls.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Keddie, Danny	Review documentation of internal controls over the tie out of financial statements and disclosures.	\$0.00	1.2	\$0.00
Keddie, Danny	Review documentation of internal controls over impairment journal entries.	\$0.00	0.3	\$0.00
Keddie, Danny	Review documentation for review of appraisal and fair value calculation for internal controls over financial reporting.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with A. Meriwether, A. Hayes (Deloitte) to discuss equity and earnings per share internal controls over financial reporting.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email M. Cummings and D. Keddie (Deloitte) to discuss status of priority engagement workpapers and upcoming internal milestones.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Call with S. Nicholson, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Rollforward of excel template for tracking population of engagement workpapers requiring engagement quality control review.	\$0.00	2.1	\$0.00
Korczyk, Stefanie	Email D. Keddie (Deloitte) regarding bankruptcy updates and plan for remainder of interim testing.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Submit request for consultation with national office attest risk management group regarding the CBL's trading activity.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	3.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue MOSC LP .	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, S. Korczyk (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.4	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Meriwether, Anna	Close notes on accounts receivable aging controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for journal entry controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with D. Keddie, A. Hayes (Deloitte) to discuss equity and earnings per share internal controls over financial reporting.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Nicholson, Sean	Document control for debt to gain coverage over the operating effectiveness of debt controls.	\$0.00	3.9	\$0.00
Nicholson, Sean	Document control for financial reporting to gain coverage over the operating effectiveness of financial reporting controls.	\$0.00	0.2	\$0.00
Nicholson, Sean	Document control for revenue to gain coverage over the operating effectiveness of revenue controls.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with S. Korczyk, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Plan project for the upcoming week for team members.	\$0.00	0.7	\$0.00
Staat, Jeff	Review Q3-20 10Q/impairments.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review revenue testing MOSC LP and MOSC OP.	\$0.00	5.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare open item to be shared with CBL.	\$0.00	1.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding the status of joint venture audits and plan for 11/30/2020.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding revenue testing open item list.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on combined audit planning/summary memorandum for FY2020 joint venture audits.	\$0.00	1.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/30/2020				
Zotti, Bill	Review information technology control workpapers.	\$0.00	3.4	\$0.00
12/01/2020				
Cummings, Molly	Review CBL controls - fair value debt.	\$0.00	0.4	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss CBL engagement staffing and other engagement status items.	\$0.00	0.5	\$0.00
Cummings, Molly	Review interest expense testing of Mall of South Carolina LP and Mall of South Carolina OP and CBL T-C, LLC (T-C is legal entity name).	\$0.00	0.4	\$0.00
Cummings, Molly	Review interest expense testing of Hamilton Place.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Compile impairment narrative and control questions for A. Cobb, A. Houghton (CBL).	\$0.00	1.5	\$0.00
Grundberg, Ryan	Address notes in impairment controls.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over earnings per share calculation.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes of internal controls related to review of fixed asset rollforward schedule.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with S. Nicholson, A. Meriwether (partial) (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Hays, Aaron	Document site visit procedures.	\$0.00	1.4	\$0.00
Hays, Aaron	Continue to document internal controls over journal entry approval.	\$0.00	4.0	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss journal entry approval and earnings per share internal controls over financial reporting.	\$0.00	0.7	\$0.00
James, Kuruvilla	Close notes on fixed assets rollforward workpapers.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/01/2020				
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss CBL engagement staffing and miscellaneous questions on engagement status.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss journal entry approval and earnings per share internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Research requirements for re-measurement of incremental borrowing rate under leases guidance.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review CBL's internal controls over the posting of journal entries.	\$0.00	2.2	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over going concern, fixed assets, debt, revenues.	\$0.00	2.5	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss CBL engagement staffing and other engagement status items.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss CBL engagement staffing and miscellaneous questions on engagement status.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	2.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue MOSC LP.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document design and implementation for accounts receivable problem tenant controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.1	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for financial reporting equity controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare accounts receivable process flow and narrative.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/01/2020				
Nicholson, Sean	Send out requests for lease agreements and payment support for revenue testing	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare documentation of disclosure and financial reporting controls for review.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to prepare documentation of disclosure and financial reporting controls for review.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare documentation of disclosure and financial reporting controls for review.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with A. Hays and A. Meriwether (partial) (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Meeting with J. Cope (CBL) to discuss process for revenue controls and answer questions on control documentation.	\$0.00	0.2	\$0.00
Staat, Jeff	Review Q3-20 10Q/impairments.	\$0.00	2.1	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review Hamilton and TC revenue testing workpaper.	\$0.00	5.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare open item to be shared with CBL.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) with the plan for audit workpapers to be completed during the work day.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on debt testing section.	\$0.00	2.0	\$0.00
12/02/2020				
Bell, Caleb	Address notes for interim Passwords and UltiPro risk associated with information technology (IT) workpapers.	\$0.00	3.6	\$0.00
Bell, Caleb	Prepare evidence requests for year-end general information technology control testing.	\$0.00	3.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2020				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss year-end risk assessment updates related to the going concern assumption.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review prior period archived audit files for journal entry topside entry control.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Email S. Nicholson (Deloitte) regarding documentation of the tie out control.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with D. Keddie, A. Meriwether, S. Nicholson (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Hays, Aaron	Clear notes relating to internal controls over fixed asset rollforward review procedures.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes related to equity and earnings per share internal control documentation.	\$0.00	1.0	\$0.00
Hays, Aaron	Document testing existence/completeness of rent rolls via virtual site visit procedures.	\$0.00	2.0	\$0.00
Hays, Aaron	Document internal controls over fixed asset verifications.	\$0.00	2.6	\$0.00
Hays, Aaron	Document internal controls over investments in unconsolidated affiliates' contributions.	\$0.00	0.6	\$0.00
Hays, Aaron	Update documentation of internal controls over journal entry approval.	\$0.00	2.5	\$0.00
James, Kuruvilla	Review OpEx testing workpapers.	\$0.00	1.0	\$0.00
James, Kuruvilla	Call with S. Nicholson, A. Meriwether, D. Keddie, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2020				
Keddie, Danny	Call with S. Nicholson, A. Meriwether, K. Venkatesh, J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Keddie, Danny	Review earnings per share internal controls documentation.	\$0.00	0.9	\$0.00
Keddie, Danny	Review base rental revenue testing.	\$0.00	0.3	\$0.00
Keddie, Danny	Review available for sale internal controls documentation.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Meriwether, S. Nicholson, A. Hays (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review CBL's internal controls over assessment of collectability of tenant receivables.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over journal entries.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare memo documenting the engagement team's year-end risk assessment updates related to the going concern assumption.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with C. Hayes and D. Dreyovich (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss year-end risk assessment updates related to the going concern assumption.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare revenue testing working paper for Hamilton Place joint venture.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	3.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, A. Meriwether, D. Keddie, J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue CBL/TC.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document design and implementation for accounts receivable cash application controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, D. Keddie, K. Venkatesh, J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for cash flow and investment in unconsolidated affiliate (IUA) cash flow controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with D. Keddie, S. Nicholson, A. Hays (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Nicholson, Sean	Address notes on documentation of disclosure risk assessment work.	\$0.00	1.8	\$0.00
Nicholson, Sean	Address notes on documentation of marketable securities controls work.	\$0.00	1.3	\$0.00
Nicholson, Sean	Address notes in documentation of journal entry controls.	\$0.00	4.2	\$0.00
Nicholson, Sean	Call with D. Keddie, A. Meriwether and A. Hays (Deloitte), C. Alcones, R. Carlton (CBL) to discuss status/outstanding items for testing of internal controls over financial reporting.	\$0.00	0.4	\$0.00
Nicholson, Sean	Call with A. Meriwether, D. Keddie, K. Venkatesh and J. Kuruvilla (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Nicholson, Sean	Continue to prepare documentation of disclosure and financial reporting controls for review.	\$0.00	3.7	\$0.00
12/03/2020				
Bell, Caleb	Address notes for interim workpapers.	\$0.00	3.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Cummings, Molly	Review CBL controls workpapers - 4 journal entry controls and controls over investments of unconsolidated affiliates.	\$0.00	2.0	\$0.00
Cummings, Molly	Review required consultation checklist.	\$0.00	0.3	\$0.00
Cummings, Molly	Review public company accounting oversight board efficacy workbooks.	\$0.00	0.2	\$0.00
Cummings, Molly	Review disclosure risk assessment.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss open items related to the developments indicator impairment control and status of remaining impairment controls.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls over review of earnings per share.	\$0.00	2.2	\$0.00
Hays, Aaron	Document internal controls over review of journal entries.	\$0.00	1.6	\$0.00
Hays, Aaron	Document internal controls over review of investment in unconsolidated affiliates' cash flow analysis.	\$0.00	2.0	\$0.00
Hays, Aaron	Continue to document internal controls over journal entry approval.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte), A. Houghton (CBL) to discuss outstanding items for testing of internal controls over financial reporting of journal entries.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss open items related to the developments indicator impairment control and status of remaining impairment controls.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on disclosure risk assessment, available for sale securities internal controls, financial statement tie out.	\$0.00	0.6	\$0.00
Keddie, Danny	Review audit quality milestone documentation.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss questions related to the design and implementation of accounts receivable controls over collectability.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Document the engagement team's consideration of required consultations under the auditing and independence standards.	\$0.00	1.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare revenue testing workpaper for Hamilton place joint venture including modifications to tickmarks tab.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to prepare revenue testing workpaper for Hamilton place joint venture including modifications to tickmarks tab.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Test revenue CBL/TC other adjustments in tickmark tab.	\$0.00	1.2	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss questions related the design and implementation of accounts receivable controls over collectability.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare design and operating effectiveness of accounts controls over collectability.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on documentation of going concern controls work.	\$0.00	2.8	\$0.00
Nicholson, Sean	Continue to address notes on documentation of disclosure risk assessment work.	\$0.00	1.4	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2020				
Nicholson, Sean	Control documentation for budgeting to gain coverage over the operating effectiveness of budgeting controls.	\$0.00	1.3	\$0.00
Nicholson, Sean	Control documentation for revenue to gain coverage over the operating effectiveness of revenue controls.	\$0.00	1.5	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss status of outstanding items and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte), A. Houghton (CBL) to discuss outstanding items for testing of internal controls over financial reporting of journal entries.	\$0.00	0.4	\$0.00
Reddy, Nimmala Srikanth	Perform journal entry testing.	\$0.00	4.0	\$0.00
12/04/2020				
Cummings, Molly	Email W. Herman, B. Williams, L. Snodgrass, E. Bozeman, J. Brock (Deloitte) regarding periodic client continuation discussions.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address notes in impairment controls.	\$0.00	3.2	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss testing procedures over current year impairment fair value appraisal calculations on Burnsville, Monroeville, Asheville.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions arising about administrative items relating to the year-end audit.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Prepare impairment fair value appraisal documentation	\$0.00	2.7	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls of review over investment in unconsolidated affiliates' cash flows.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2020				
Hays, Aaron	Continue to document testing existence/completeness of rent rolls via virtual site visit procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Document internal controls over cash flow analysis.	\$0.00	3.1	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss questions arising about administrative items relating to the year-end audit.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss testing procedures over current year impairment fair value appraisal calculations on Burnsville, Monroeville, Asheville.	\$0.00	0.8	\$0.00
Keddie, Danny	Email V. Vijayapurkar (Deloitte) regarding process flow comments and risk assessment questions.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss going concern control documentation.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss year end plans for auditing in remote working environment and status of internal controls documentation and interim substantive testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review real estate assets property testing documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review internal controls documentation for investment in unconsolidated affiliates cash flow analysis.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Continue to review the CBL's internal controls over assessment of collectability of tenant receivables.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss year end plans for auditing in remote working environment and status of internal controls documentation and interim substantive testing.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue CBL/TC.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to test revenue and other adjustments.	\$0.00	2.5	\$0.00
Meriwether, Anna	Close notes for accounts receivables review of collectability.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review operating effectiveness documentation for financial reporting going concern disclosure controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Prepare lease modification questions and answers controls design and operating effectiveness.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in documentation of journal entry controls.	\$0.00	1.8	\$0.00
Nicholson, Sean	Address notes in narrative documentation.	\$0.00	2.6	\$0.00
Nicholson, Sean	Prepare going concern control assessment.	\$0.00	3.6	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss going concern control documentation.	\$0.00	0.5	\$0.00
Reddy, Nimmala Srikanth	Continue to perform journal entry testing.	\$0.00	1.0	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	1.1	\$0.00
12/05/2020				
Grundberg, Ryan	Continue to prepare impairment fair value appraisal documentation	\$0.00	1.8	\$0.00
12/06/2020				
Keddie, Danny	Review documentation of internal controls over statement of cash flows.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/07/2020				
Cummings, Molly	Meeting with S. Korczyk, A. Meriwether and D. Keddie (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Cummings, Molly	Review internal controls related to 10Q 2020 tie out, generally accepted accounting checklist, accounting policy matrix, accounting standards codification 842 - operating lease accounting vs. 606 - revenue recognition.	\$0.00	2.0	\$0.00
Keddie, Danny	Meeting with M. Cummings, S. Korczyk and A. Meriwether (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Keddie, Danny	Review documentation for fixed asset process.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review internal control over management's review of the going concern disclosures within the quarterly filings on Form 10-Q or 10-K.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Meeting with M. Cummings, A. Meriwether, D. Keddie (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable - Mosc-LP-JV testing tab.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable - Mosc-OP-JV.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable - tickmarks tab.	\$0.00	1.0	\$0.00
Meriwether, Anna	Close notes on journal entry internal controls documentation.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/07/2020				
Meriwether, Anna	Close notes on accounts receivable collectability internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on audit quality milestone 5 tab and internal control efficiency.	\$0.00	2.0	\$0.00
Meriwether, Anna	Meeting with M. Cummings, S. Korczyk and D. Keddie (Deloitte) to discuss status and plan for internal controls over financial reporting, interim testing, reporting items to be prepared at interim.	\$0.00	0.8	\$0.00
Meriwether, Anna	Meeting with A. Cobb (CBL) to discuss outstanding items related to internal control.	\$0.00	1.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review equity testing workpaper - Hamilton and TC.	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review equity testing workpaper - MOSC LP and MOSC OP.	\$0.00	2.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare open item to be shared with CBL.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) with the plan for audit workpapers to be completed during the work day.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on CBL- TC and Hamilton's risk assessment workpaper.	\$0.00	2.0	\$0.00
12/08/2020				
Cummings, Molly	Call with D. Keddie and S. Korczyk (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Cummings, Molly	Review going concern internal control documentation.	\$0.00	0.4	\$0.00
James, Kuruvilla	Review OpEx testing workpapers.	\$0.00	1.5	\$0.00
Keddie, Danny	Prepare for discussion with CBL regarding year end impairment, disclosure considerations.	\$0.00	0.8	\$0.00
Keddie, Danny	Review documentation for Hamilton place risk assessment.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/08/2020				
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss engagement economics and status of internal milestones for the annual audit.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare uncollectable-accounts receivable working paper, Hamilton place-joint venture.	\$0.00	3.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Perform uncollectable-accounts receivable for CBL/TC-JV and MOSC-LP JV.	\$0.00	3.6	\$0.00
Meriwether, Anna	Close notes on accounts receivable problem tenant internal control documentation.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close accounts receivable notes and update control documentation examples related to the accounts receivable and bad debt reconciliation.	\$0.00	4.0	\$0.00
Stiffler, Tommy	Email D. Keddie (Deloitte) regarding impairment process and review of impairment internal controls over financial reporting.	\$0.00	0.2	\$0.00
12/09/2020				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00
Cummings, Molly	Call with D. Keddie and S. Korczyk (Deloitte) to discuss changes to control reliance plan across account balances, classes of transactions, footnote disclosures.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2020				
James, Kuruvilla	Email V. Vijayapurkar, B. Venkatesh (Deloitte) regarding primary review of OpEx testing workpapers.	\$0.00	0.5	\$0.00
Keddie, Danny	Gather documentation and guidance from real estate roadshow to share with CBL accounting personnel and engagement team including valuation trends.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Nicholson, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk (Deloitte) to discuss changes to control reliance plan across account balances, classes of transactions, footnote disclosures.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on internal controls over accounts receivable collectability.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie and R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment process and other year-end considerations.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss changes to control reliance plan across account balances, classes of transactions, footnote disclosures.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare selections list for each JV (MOSC LP, MOSC OP, CBL/TC and raise the request to the client to provide with lease agreements for the selections made.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2020				
Kumar Venkatesh, Kumar Venkatesh	Call with S. Nicholson, D. Keddie (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Email S. Nicholson, D. Keddie, V. Vijayapurkar (Deloitte) regarding status of interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Calculate sample size to prepare selections for rent rolls testing MOSC OP.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Calculate sample size to prepare selections for rent rolls testing for CBL/TC.	\$0.00	2.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Calculate sample size to prepare selections for rent rolls testing of MOSC LP.	\$0.00	1.5	\$0.00
Meriwether, Anna	Document accounts receivable cash application control design and implementation.	\$0.00	4.0	\$0.00
Meriwether, Anna	Create accounts receivable process flow chart and link risks and controls within process.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with D. Keddie, K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
12/10/2020				
Bell, Caleb	Prepare documentation for year-end audit walkthroughs.	\$0.00	1.1	\$0.00
Cummings, Molly	Review controls over interest expense and accrued interest.	\$0.00	0.4	\$0.00
Cummings, Molly	Review CBL controls over accounts receivable.	\$0.00	0.6	\$0.00
Cummings, Molly	Review CBL controls over debt rollforward.	\$0.00	0.5	\$0.00
Cummings, Molly	Review controls over line of credit.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2020				
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss required consultation related to the CBL's trading over the counter market.	\$0.00	0.3	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk and J. Sanghvi (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
Cummings, Molly	Review controls of principal payments of debt.	\$0.00	0.3	\$0.00
Gu, Meg	Clear general information technology control notes.	\$0.00	1.0	\$0.00
James, Kuruvilla	Review cash testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Carlton (CBL) to discuss straight line rent considerations for lease modifications.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte), A. Houghton, J. Khalili and G. Gibson (CBL) to discuss year end budget process and current status of the budgets for 2021.	\$0.00	0.6	\$0.00
Keddie, Danny	Review documentation for 9/30/2020 debt testing.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk and J. Sanghvi (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss required consultation related to the CBL's trading over the counter market.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie and J. Sanghvi (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update general ledger details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update accuracy testing tab.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2020				
Kumar Venkatesh, Kumar Venkatesh	Update general ledger details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - Update completeness tab.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update general ledger details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update tenants reimbursements.	\$0.00	2.0	\$0.00
Meriwether, Anna	Document accounts receivable and revenue narrative and link risks and controls within process.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document AR8, design and implementation of control over the assessment of lease modification based on the guidance of Accounting Standard Codification (ASC) 842 - lease accounting - and Financial Accounting Standards Board.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte), A. Houghton, J. Khalili and G. Gibson (CBL) to discuss year end budget process and current status of the budgets for 2021.	\$0.00	0.6	\$0.00
Sanghvi, Jiten	Call with M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss fair value of debt calculation.	\$0.00	0.4	\$0.00
12/11/2020				
Bell, Caleb	Finalize interim general information technology control testing workpapers.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare evidence requests and documentation for year-end testing.	\$0.00	2.4	\$0.00
Cummings, Molly	Meeting with A. Meriwether and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.6	\$0.00
Cummings, Molly	Draft talking points for conversation with L. Champan (CBL Audit Committee Chair).	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/11/2020				
Cummings, Molly	Email L. Snodgrass (Deloitte) regarding bullet points of communication to the Audit Committee Chair (L. Chapman) regarding subpoena.	\$0.00	0.4	\$0.00
Cummings, Molly	Email B. Williams, L. Snodgrass, J. Treiber, E. Burns, S. Foley (Deloitte) regarding professional practice matters associated with CBL.	\$0.00	0.5	\$0.00
Keddie, Danny	Meeting with M. Cummings and A. Meriwether (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Carlton (CBL) to discuss straight line rent considerations for lease modifications.	\$0.00	0.1	\$0.00
Meriwether, Anna	Continue to document accounts receivable and revenue narrative and link risks and controls within process.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document design and implementation of control over the assessment of lease modification based on the guidance of Accounting Standard Codification (ASC) 842 - lease accounting - and Financial Accounting Standards Board.	\$0.00	4.0	\$0.00
Meriwether, Anna	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.6	\$0.00
12/14/2020				
Bell, Caleb	Prepare year-end requests and issue the requests via Deloitte Connect.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare for additional year-end control walkthroughs for the network layer.	\$0.00	1.0	\$0.00
Bell, Caleb	Prepare documentation for year-end control testing.	\$0.00	2.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/14/2020				
Bell, Caleb	Call with A. Hardin and C. Ratcliff (CBL) to discuss year-end walk through of the network layer and controls surrounding it.	\$0.00	1.0	\$0.00
Cummings, Molly	Meeting with A. Meriwether (Deloitte) to discuss review notes on accounts receivable collectability and problem tenants control documentation.	\$0.00	0.5	\$0.00
Cummings, Molly	Meeting with A. Meriwether and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Research guidance related to information provided by testing on public jobs.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare impairment step 2 - Burnsville center assumptions summary workpaper.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment step 2 - Burnsville center assumptions summary workpaper.	\$0.00	2.9	\$0.00
James, Kuruvilla	Review cash testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Meeting with M. Cummings and A. Meriwether (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Revise population and recalculate sample size in uncollectable working paper.	\$0.00	2.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document accounts receivable process flow diagram, linking risks and controls.	\$0.00	3.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/14/2020				
Meriwether, Anna	Close notes on accounts receivable - evaluation of tenant accounts receivable - collectability internal controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Meeting with M. Cummings (Deloitte) to discuss notes on accounts receivable collectability and problem tenants control documentation.	\$0.00	0.5	\$0.00
Meriwether, Anna	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss status and plan for internal controls and quarterly archive.	\$0.00	0.5	\$0.00
Staat, Jeff	Review required workpapers for year-end audit.	\$0.00	1.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Review revenue testing - Hamilton.	\$0.00	3.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare list of open items to send to the US engagement team (A Meriwether, S Nicholson) related to outstanding audit requests with the client	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Email K. Venkatesh (Deloitte) regarding uncollectable revenue testing.	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on CBL- TC and Hamilton's risk assessment workpaper.	\$0.00	3.5	\$0.00
12/15/2020				
Bell, Caleb	Prepare for additional year-end control walkthroughs for the database layer.	\$0.00	1.6	\$0.00
Bell, Caleb	Call with S. Arndt (CBL) to discuss year-end walkthrough of the Yardi database.	\$0.00	0.8	\$0.00
Cummings, Molly	Review testing of internal controls over existence of property, plant and equipment.	\$0.00	0.6	\$0.00
Cummings, Molly	Review testing of internal controls in revenue.	\$0.00	1.0	\$0.00
Cummings, Molly	Review testing of internal controls over property, plant and equipment rollforward.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/15/2020				
Cummings, Molly	Call with C. Hayes, D. Dreyovich and S. Korczyk (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Address comments within Burnsville step 2 workpapers arising from meeting with D. Keddie (Deloitte).	\$0.00	2.1	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss Burnsville center step 2 impairment testing questions.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Prepare impairment step 2 - Burnsville center findings exhibit workpaper.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment step 2 - Burnsville center findings exhibit workpaper.	\$0.00	0.6	\$0.00
Gupta, Neha	Perform journal entry testing.	\$0.00	4.0	\$0.00
James, Kuruvilla	Review equity testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss Burnsville center step 2 impairment testing questions.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with C. Hayes, D. Dreyovich and M. Cummings (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.3	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Call with V. Vijayapurkar (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close notes on investment in unconsolidated affiliate (IUA) cash flow internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Document revenue and accounts receivable narrative, linking risks and controls.	\$0.00	3.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/15/2020				
Stiffler, Tommy	Review impairment control workpapers.	\$0.00	3.2	\$0.00
Vijayapurkar, Vallabh Chandramouli	Call with K. Venkatesh (Deloitte) to discuss status of interim substantive procedures for joint venture audits.	\$0.00	0.6	\$0.00
Vijayapurkar, Vallabh Chandramouli	Prepare revenue risk assessment memo- interim.	\$0.00	3.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Draft email to share the status of the joint ventures to D. Keddie, K. Venkatesh (Deloitte).	\$0.00	0.5	\$0.00
Vijayapurkar, Vallabh Chandramouli	Close notes on MOSC LP and MOSC OP's risk assessment workpaper.	\$0.00	3.4	\$0.00
Vuthem, bhavana	Perform journal entry testing.	\$0.00	4.0	\$0.00
12/16/2020				
Bell, Caleb	Prepare for the year-end control walkthroughs of application controls.	\$0.00	2.0	\$0.00
Bell, Caleb	Call with M. Capezzone (CBL) to discuss year-end walkthrough of application controls.	\$0.00	0.9	\$0.00
Bell, Caleb	Call with T. Walker (CBL) to discuss year-end walkthrough of user provisioning and terminations process.	\$0.00	0.7	\$0.00
Bell, Caleb	Call with A. Cobb (CBL) to discuss year-end walkthrough of controls over the Chatham application.	\$0.00	0.7	\$0.00
Cummings, Molly	Review closed notes on accounts receivable controls.	\$0.00	0.3	\$0.00
Cummings, Molly	Review Hamilton place risk assessment, pay to order process workbook, fixed assets process workbook.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Prepare impairment step 2 - Monroeville assumptions summary workpaper.	\$0.00	3.2	\$0.00
Grundberg, Ryan	Prepare impairment risk associate with control memo.	\$0.00	1.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2020				
Grundberg, Ryan	Call with S. Nicholson (Deloitte), A. Houghton, M. Holligan (CBL) to discuss Company's current year capital expenditures budgeting process.	\$0.00	0.6	\$0.00
James, Kuruvilla	Review rent roll testing workpapers.	\$0.00	1.0	\$0.00
Keddie, Danny	Meeting with S. Korczyk and A. Meriwether (Deloitte) to discuss planning and assignments for year end substantive testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review Burnsville impairment appraisal evaluation documentation.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Meeting with D. Keddie and A. Meriwether (Deloitte) to discuss planning and assignments for year end substantive testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review testing over CBL's general information technology controls.	\$0.00	2.4	\$0.00
Korczyk, Stefanie	Review accounts receivable process flow diagram.	\$0.00	0.9	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc.	\$0.00	1.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update accuracy testing tab base rent.	\$0.00	4.0	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update tickmarks tab.	\$0.00	3.5	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable 6 bad debt and accounts receivable reconciliation to journal entry.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on accounts receivable process flow diagram, linking risks and controls.	\$0.00	3.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2020				
Meriwether, Anna	Meeting with D. Keddie and S. Korczyk (Deloitte) to discuss planning and assignments for year end substantive testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte), A. Houghton, M. Holligan (CBL) to discuss Company's current year capital expenditures budgeting process.	\$0.00	0.6	\$0.00
Staat, Jeff	Review impairment controls for year end audit.	\$0.00	1.0	\$0.00
12/17/2020				
Bell, Caleb	Prepare year-end memos and workpapers.	\$0.00	1.1	\$0.00
Bell, Caleb	Prepare for year-end control walkthroughs of application controls.	\$0.00	0.8	\$0.00
Bell, Caleb	Call with M. Carrington and A. Houghton (CBL) to discuss year-end walkthrough meeting for UltiPro.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Address notes within Burnsville Impairment Fair Value appraisal workpapers.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Continue to prepare Impairment fair value appraisal - Monroeville assumptions summary workpaper	\$0.00	2.0	\$0.00
Grundberg, Ryan	Prepare Impairment fair value appraisal - Monroeville findings exhibit workpaper	\$0.00	4.0	\$0.00
Grundberg, Ryan	Meeting with S. Korczyk, A. Meriwether (Deloitte) to discuss status of ongoing interim audit procedures.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to prepare Impairment fair value appraisal - Monroeville findings exhibit workpaper	\$0.00	1.8	\$0.00
James, Kuruvilla	Review revenue testing workpapers.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Meeting with R. Grundberg, A. Meriwether (Deloitte) to discuss status of ongoing interim audit procedures.	\$0.00	0.5	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Prepare open items list to reach out CBL.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/17/2020				
Kumar Venkatesh, Kumar Venkatesh	Email V. Vijayapurkar (Deloitte) regarding open items regarding working paper revenue testing CBL & Associates Properties, Inc.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Continue to update lease details of samples selected in working paper - revenue testing CBL & Associates Properties, Inc. - update accuracy testing tab base rent.	\$0.00	4.0	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable 7 cash application control.	\$0.00	3.0	\$0.00
Meriwether, Anna	Meeting with S. Korczyk, R. Grundberg (Deloitte) to discuss status of ongoing interim audit procedures.	\$0.00	0.5	\$0.00
Meriwether, Anna	Complete internal control documentation on accounts receivable 8 lease modification question and answer.	\$0.00	3.5	\$0.00
Staat, Jeff	Review workpapers for year end audit - accounts receivable and impairment.	\$0.00	1.5	\$0.00
Vuthem, bhavana	Continue to perform journal entry testing.	\$0.00	4.0	\$0.00
12/18/2020				
Bell, Caleb	Review system and organization controls (SOC) 1 reports to assess controls that CBL relies on from the service organization.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare year-end planning memos and workpapers to complete 2020 audit.	\$0.00	2.7	\$0.00
Bell, Caleb	Review information for year-end testing.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Address notes within fair value appraisal specialists scoping memo	\$0.00	1.0	\$0.00
Grundberg, Ryan	Continue to address notes within Burnsville fair value appraisals workpapers.	\$0.00	1.4	\$0.00
James, Kuruvilla	Clear notes to revenue testing workpapers.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/18/2020				
Keddie, Danny	Review Monroeville impairment appraisal evaluation documentation.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Continue to review testing over CBL's general information technology controls.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Clear notes related to the accounts receivable process flow diagram.	\$0.00	0.4	\$0.00
Meriwether, Anna	Close additional notes on investment in unconsolidated affiliate cash flow internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on cash flow internal control documentation.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on accounts receivable internal control design and implementation.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on disclosures evaluation.	\$0.00	2.0	\$0.00
12/23/2020				
Cummings, Molly	Review general information technology control testing workpapers.	\$0.00	0.8	\$0.00
Cummings, Molly	Review impairment workpapers related to Burnesville asset owned by CBL.	\$0.00	1.2	\$0.00
Cummings, Molly	Review scoping memo related to impairment work to be performed by internal fair value specialists.	\$0.00	0.4	\$0.00
Cummings, Molly	Review note closure on disclosure risk assessment.	\$0.00	0.4	\$0.00
Cummings, Molly	Review memo on risk associated with controls related to impairment.	\$0.00	0.4	\$0.00
Cummings, Molly	Review internal controls over investment in unconsolidated affiliated cash flow presentation.	\$0.00	0.4	\$0.00
01/04/2021				
Bell, Caleb	Prepare year-end documentation throughout control workpapers.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare assumptions testing workpaper for Asheville mall.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Organize and prepare tracker for workpaper status and timing for completion through report issuance	\$0.00	4.0	\$0.00
Grundberg, Ryan	Organize and prepare tracker for workpaper status and timing for completion through report issuance	\$0.00	1.5	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Meriwether (Deloitte) to discuss status of items in file and updates to the year-end tracker.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes related to internal control testing of earnings per share and statement of cash flows.	\$0.00	1.5	\$0.00
Hays, Aaron	Clear notes over testing of internal controls of earnings per share calculation.	\$0.00	2.0	\$0.00
Hays, Aaron	Clear notes over testing of internal controls over statement of cash flows.	\$0.00	3.6	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Keddie, Danny	Review documentation for treasury narrative, cash flow internal controls documentation.	\$0.00	0.3	\$0.00
Keddie, Danny	Research documentation for auditing accounting estimates.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email A. Meriwether, D. Keddie (Deloitte) communicating year-end risk assessment updates related to investments in unconsolidated joint ventures.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Review accounts receivable process flow diagram and corresponding narrative document.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Prepare for engagement team weekly planning session.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Prepare FY2021 audit pricing/staffing form to be submitted for approval by M. Cummings and W. Herman (Deloitte).	\$0.00	1.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Email C. Bell (Deloitte) regarding technology testing workpapers for status of testing and estimated deliverable dates for year end.	\$0.00	0.2	\$0.00
Kumar Venkatesh, Kumar Venkatesh	Update interim revenue open items received from CBL.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/04/2021				
Meriwether, Anna	Document operational effectiveness on accounts receivable collectability controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson and R. Grundberg (Deloitte) to discuss status of items in file and updates to the year-end tracker.	\$0.00	0.8	\$0.00
Meriwether, Anna	Document operational effectiveness process flow.	\$0.00	4.0	\$0.00
Nicholson, Sean	Set up a project plan for year-end testing and address comments within.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to set up a project plan for our year-end testing and address comments within.	\$0.00	4.0	\$0.00
Nicholson, Sean	Set up a project plan for year-end testing and address comments within.	\$0.00	1.2	\$0.00
Nicholson, Sean	Call with A. Meriwether and R. Grundberg (Deloitte) to discuss status of items in file and updates to the year-end tracker.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare documentation and address comments in financial reporting controls.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.6	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	0.5	\$0.00
01/05/2021				
Bell, Caleb	Prepare year-end workpapers and memos.	\$0.00	1.7	\$0.00
Bell, Caleb	Address notes for interim workpapers.	\$0.00	1.3	\$0.00
Bell, Caleb	Reconcile evidence for year-end testing.	\$0.00	1.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Grundberg, Ryan	Continue to prepare Step 2 assumptions testing workpaper for Asheville Mall.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to organize and prepare busy season tracker.	\$0.00	3.5	\$0.00
Grundberg, Ryan	Continue to prepare Step 2 assumptions testing workpaper for Asheville Mall.	\$0.00	1.6	\$0.00
Hays, Aaron	Document internal controls over journal entries.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to internal control documentation financial reporting controls.	\$0.00	1.6	\$0.00
Hays, Aaron	Clear notes related to internal controls over joint venture cash flows.	\$0.00	2.0	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to internal controls documentation over earnings per share calculation.	\$0.00	1.5	\$0.00
Meriwether, Anna	Review note closure of investment in unconsolidated affiliate (IUA), property, plants and equipment controls.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes and document operating effectiveness on accounts receivable controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Set up a project plan for year end testing.	\$0.00	2.3	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/05/2021				
Nicholson, Sean	Document revenue controls.	\$0.00	1.6	\$0.00
Nicholson, Sean	Complete documentation and address comments in revenue controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Prepare documentation and address comments in debt controls.	\$0.00	2.2	\$0.00
01/06/2021				
Bell, Caleb	Prepare workpapers for year-end audit work.	\$0.00	1.6	\$0.00
Grundberg, Ryan	Update busy season tracker.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Compile lease requests for A. Houghton (CBL) for the purpose of impairment step 2 testing.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, S. Nicholson, A. Hays (Deloitte) to discuss team substantive and internal controls testing.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Hays (Deloitte) to discuss status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Address notes within impairment workpapers.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment and related fourth quarter 2020 activity.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Review impairment step 2 workpapers.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Prepare step 2 findings exhibit testing workpaper for Asheville Mall.	\$0.00	3.4	\$0.00
Grundberg, Ryan	Organize auditing system 2 file after pulling in carbons of file.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes over documentation of journal entry internal controls.	\$0.00	3.3	\$0.00
Hays, Aaron	Document testing of internal controls over revenue.	\$0.00	1.0	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Hays, Aaron	Call with R. Grundberg, S. Nicholson (Deloitte) to discuss status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over journal entries.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss year-end impairment and related fourth quarter 2020 activity.	\$0.00	0.7	\$0.00
Keddie, Danny	Review documentation of Asheville appraisal.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Address notes on draft common area maintenance to be included in the 2020 audit opinion and transition to new forms.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Review accounts receivable controls.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Complete reconciliation of audit committee communications to considerations of common area maintenance for the FY2020 annual audit.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Meriwether, Anna	Document design and implementation of lease modification controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Closing notes on operating effectiveness on accounts receivable controls.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2021				
Nicholson, Sean	Call with R. Grundberg, A. Hays (Deloitte) to discuss status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes to project plan for year end testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare documentation and address comments in financial reporting controls.	\$0.00	2.4	\$0.00
Nicholson, Sean	Address notes in revenue controls.	\$0.00	3.6	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.0	\$0.00
Veluri, Pavani	Upload journal entry (JE) for CBL FY20 JE testing.	\$0.00	3.0	\$0.00
01/07/2021				
Bell, Caleb	Prepare service auditor reviews for systems in which the company relies on the service organization.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Address impairment control - intent notes.	\$0.00	2.2	\$0.00
Grundberg, Ryan	Prepare audit planning memo for approval by Tax team members E Bozeman, W Wilmer (Deloitte)	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare impairment sales per square foot information provided by entity testing.	\$0.00	1.2	\$0.00
Hays, Aaron	Document internal controls over revenue.	\$0.00	3.4	\$0.00
Hays, Aaron	Continue to document internal controls over revenue.	\$0.00	2.7	\$0.00
Hays, Aaron	Continue to document internal controls over revenue.	\$0.00	1.3	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/07/2021				
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss testing cross board analysis in relation to related parties testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Review financial reporting narrative.	\$0.00	0.2	\$0.00
Keddie, Danny	Review note closure on intent related impairment internal controls over financial reporting.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review documentation of testing of internal control over application of cash collections to open tenant receivables.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Finalize FY2021 audit pricing/staffing form and submit for approval by audit leadership.	\$0.00	0.6	\$0.00
Meriwether, Anna	Continue to document design and implementation of lease modification controls.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review note closure of financial reporting controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare common control workpaper documentation.	\$0.00	0.7	\$0.00
Nicholson, Sean	Prepare cross board analysis workpaper documentation.	\$0.00	1.3	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss testing cross board analysis in relation to related parties testing.	\$0.00	0.4	\$0.00
Nicholson, Sean	Continue to prepare documentation and address comments in financial reporting controls.	\$0.00	3.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
01/08/2021				
Bell, Caleb	Email correspondence with M. Capezzone (CBL) regarding exact system and organization controls (SOC) reports and bridge letters needed.	\$0.00	1.0	\$0.00
Bell, Caleb	Continue to prepare year-end workpapers and memos.	\$0.00	2.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Bell, Caleb	Prepare UKG (risk associated with information technology) workpaper.	\$0.00	0.9	\$0.00
Bell, Caleb	Review UltiPro (UKG) system and organization controls memo.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Email A. Meriwether, S. Nicholson, A. Hays (Deloitte) regarding status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Address impairment control non-significant risk notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Document internal controls over review of sales data.	\$0.00	2.3	\$0.00
Hays, Aaron	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Continue to document internal controls over review of sales data.	\$0.00	1.2	\$0.00
Hays, Aaron	Document internal controls over review straight line rent schedule.	\$0.00	1.8	\$0.00
Hays, Aaron	Document internal control testing of revenue.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss financial reporting control comments.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss collectability of tenant receivables and the corresponding critical audit matter language.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2021				
Korczyk, Stefanie	Check individual independence representations for services provided to the 2020 audit engagement.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss collectability of tenant receivables and the corresponding critical audit matter language.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review note closure of journal entry controls and discuss responses.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Meriwether, Anna	Document operating effectiveness for lease modification controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	0.9	\$0.00
Nicholson, Sean	Perform a walkthrough for the future fixed lease payments control.	\$0.00	2.2	\$0.00
Nicholson, Sean	Prepare common independence compliance workpaper documentation.	\$0.00	2.5	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss financial reporting control comments.	\$0.00	0.3	\$0.00
01/09/2021				
Korczyk, Stefanie	Review internal control over evaluation of lease modifications under Financial Accounting Standards Board relief guidance.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Clear notes on documentation of various internal controls over financial reporting.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/10/2021				
Cummings, Molly	Review cash narrative prepared by CBL.	\$0.00	0.1	\$0.00
Cummings, Molly	Review note closure on internal control work related to financial reporting control.	\$0.00	0.6	\$0.00
Cummings, Molly	Review note closure on internal control work related to revenue.	\$0.00	0.3	\$0.00
Hays, Aaron	Document master map of CBL FY2020 audit.	\$0.00	1.0	\$0.00
01/11/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Pull quarter impairment workpapers into year end file and organizing/update for audit.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Clear notes on cross board analysis and common controls memo.	\$0.00	0.1	\$0.00
Grundberg, Ryan	Call with M. Cummings S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Continue to address impairment control non-significant risk notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review common controls memo.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review cross board analysis testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls over financial reporting.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss substantive testing and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Hays, Aaron	Update and close notes related to Public Company Accounting Oversight Board master maps.	\$0.00	0.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with D. Keddie and S. Nicholson (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes related to internal controls over noncontrolling interest transfer calculation.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes related to internal controls over property rollforward.	\$0.00	2.5	\$0.00
Hays, Aaron	Prepare selections for year-end revenue substantive testing.	\$0.00	1.1	\$0.00
Keddie, Danny	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Review engagement team members' plan for the upcoming week.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Mangal, Aastha	Address notes on Burnsville Mall (2Q 2020).	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Mangal, Aastha	Address notes on Asheville Mall (2Q 2020).	\$0.00	3.0	\$0.00
Mangal, Aastha	Address notes Monroeville Mall (2Q 2020).	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.8	\$0.00
Meriwether, Anna	Review future fixed lease payment control and clear notes.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with M. Cummings S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Meriwether, Anna	Close accounts receivable notes and document operational equipment.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close revenue narrative notes.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on control documentation for investment in unconsolidated affiliates controls.	\$0.00	1.2	\$0.00
Nicholson, Sean	Address notes on control documentation for cash controls.	\$0.00	1.3	\$0.00
Nicholson, Sean	Address notes on control documentation for debt controls.	\$0.00	1.8	\$0.00
Nicholson, Sean	Prepare guarantee testing documentation.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with M. Cummings S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss substantive and internal controls testing.	\$0.00	1.2	\$0.00
Nicholson, Sean	Call with D. Keddie and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss testing of internal controls over financial reporting.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/11/2021				
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss substantive testing and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.0	\$0.00
01/12/2021				
Grundberg, Ryan	Update busy season tracker and plan for next day meeting with client.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Email A. Meriwether, S. Nicholson, A. Hays (Deloitte) regarding status of year end testing goals and testing of internal controls over financial reporting.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare impairment step 2 sales per square foot testing.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to prepare impairment step 2 sales per square foot testing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address impairment control non significant risk notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment control questions.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Continue to address impairment control non significant risk notes.	\$0.00	4.0	\$0.00
Hays, Aaron	Clear notes relating to internal control documentation over property rollforward.	\$0.00	0.5	\$0.00
Hays, Aaron	Continue to prepare selections for year-end substantive revenue testing.	\$0.00	2.9	\$0.00
Hays, Aaron	Prepare selections for year-end revenue substantive procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Clear notes relating to internal controls over Accounting Standards Codification (ASC) 842 - operating lease accounting - evaluation.	\$0.00	0.6	\$0.00
Hays, Aaron	Prepare selections for year-end substantive revenue testing.	\$0.00	3.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/12/2021				
Hays, Aaron	Document sampling methods used for substantive procedures of base rent revenue testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss substantive testing and revenue selections.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	4.0	\$0.00
Korczyk, Stefanie	Prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Email J. Staat (Deloitte) regarding status of transition from integrated to non-integrated audit for FY2020.	\$0.00	0.3	\$0.00
Meriwether, Anna	Run journal entry tests and document journal entry criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Document journal entries to exclude within profiling.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to address notes on control documentation for cash controls.	\$0.00	1.2	\$0.00
Nicholson, Sean	Address notes on control documentation for financial reporting controls.	\$0.00	4.0	\$0.00
Nicholson, Sean	Update tracker and project plan.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss substantive testing and revenue selections.	\$0.00	0.5	\$0.00
Nicholson, Sean	Address notes on control documentation for revenue controls.	\$0.00	1.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss engagement economics and reporting for December 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with D. Dreyovich and S. Korczyk (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss open impairment control questions.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address impairment control non-significant risk notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Prepare real estate assets narrative.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Continue to address impairment control non significant risk notes.	\$0.00	3.2	\$0.00
Hays, Aaron	Document operating effectiveness of internal controls over revenue involving different types of leases.	\$0.00	2.3	\$0.00
Hays, Aaron	Continue to document operating effectiveness of internal controls over revenue involving different types of leases.	\$0.00	1.7	\$0.00
Hays, Aaron	Create request list for year-end revenue testing selections.	\$0.00	0.4	\$0.00
Hays, Aaron	Clear notes relating to financial reporting controls.	\$0.00	0.7	\$0.00
Hays, Aaron	Prepare revenue testing selections.	\$0.00	1.1	\$0.00
Hays, Aaron	Document operating effectiveness of internal controls relating to revenue controls.	\$0.00	2.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Keddie, Danny	Discuss accounts receivable open item with A. Cobb, R. Carlton and T. Overly (CBL) to gather support and set up call for following week with industry specialist.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss open impairment control questions.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review process documentation related to fixed assets.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on controls over accounts receivable collectability and revenue/accounts receivable process documentation.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Continue to prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Korczyk, Stefanie	Call with M. Cummings , D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss engagement economics and reporting for December 2020.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with D. Dreyovich and M. Cummings (Deloitte) to discuss bi-weekly engagement economics.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review control documentation related to quarterly review of disclosure of future fixed lease payments.	\$0.00	0.4	\$0.00
Meriwether, Anna	Run journal entry tests and document journal entry criteria.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings S. Korczyk, D. Keddie, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Meriwether, Anna	Close notes within journal entry criteria.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes on control documentation for property controls.	\$0.00	3.1	\$0.00
Nicholson, Sean	Address notes in the accounts payable narrative.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with M. Cummings S. Korczyk, D. Keddie, A. Meriwether and A. Hays (Deloitte) to discuss audit status and team goals for the rest of the week.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2021				
Nicholson, Sean	Call with D. Keddle, R. Grundberg, A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.6	\$0.00
Nicholson, Sean	Follow-up on the independence compliance responses for anyone who had not already responded.	\$0.00	0.6	\$0.00
Nicholson, Sean	Continue to address notes on control documentation for financial reporting controls.	\$0.00	2.3	\$0.00
01/14/2021				
Bell, Caleb	Prepare UltiPro documentation and risk associated with information technology workpaper.	\$0.00	2.1	\$0.00
Bell, Caleb	Prepare year-end workpapers.	\$0.00	2.9	\$0.00
Grundberg, Ryan	Address real estate assets guided risk assessment notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review Q4-2020 reporting workpapers.	\$0.00	1.8	\$0.00
Grundberg, Ryan	Review entity level controls.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to review entity level controls.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address real estate assets guided risk assessment notes.	\$0.00	0.9	\$0.00
Hays, Aaron	Prepare Q4'20 peer comparison reports.	\$0.00	1.8	\$0.00
Hays, Aaron	Prepare documentation of Q4 2020 memo for year-end testing procedures.	\$0.00	0.2	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss year-end testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Document Q4 2020 memo for year-end testing procedures.	\$0.00	2.3	\$0.00
Hays, Aaron	Continue to document Q4 2020 memo for year-end testing procedures.	\$0.00	1.9	\$0.00
Hays, Aaron	Prepare Q4 2020 report.	\$0.00	2.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Korczyk, Stefanie	Review testing of operating effectiveness of controls over lease modifications under accounting standards codification 842 -operating lease accounting and financial accounting standards board lease modification question and answers.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Draft estimated hours to complete engagement for audit team specialists and core engagement team members for D. Dreyovich (Deloitte) to be reflected in engagement economics.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Prepare memo documenting revised audit approach related to internal controls over financial reporting in accordance with the standards of the Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	3.1	\$0.00
Korczyk, Stefanie	Review testing criteria and parameters for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	1.1	\$0.00
Meriwether, Anna	Update operational effectiveness documentation for accounts receivable lease modification control based on manager notes.	\$0.00	3.0	\$0.00
Meriwether, Anna	Document journal entries to exclude within profiling.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to document journal entries to exclude within profiling.	\$0.00	3.0	\$0.00
Nicholson, Sean	Continue to update tracker and project plan.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2021				
Nicholson, Sean	Compile services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.1	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	3.1	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss year-end testing procedures.	\$0.00	0.6	\$0.00
01/15/2021				
Cummings, Molly	Review impairment fair value appraisal for Monroeville Mall	\$0.00	2.0	\$0.00
Cummings, Molly	Call with S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Update busy season tracker.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Meeting with S. Nicholson (Deloitte) to discuss services tracker workpaper containing the audit, tax, related services which have been performed by Deloitte in the current year.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Clear notes from impairment testing.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Clear notes relating to Q4 2020 report memo documentation.	\$0.00	1.9	\$0.00
Hays, Aaron	Close notes relating to Q4 2020 memo documentation.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Hays, Aaron	Document site visit procedures at Eastland mall.	\$0.00	3.6	\$0.00
Hays, Aaron	Update documentation of memo on use of electronic confirmation.	\$0.00	1.2	\$0.00
Hays, Aaron	Update documentation of workpaper for engagement team considerations for scanning of documents	\$0.00	0.3	\$0.00
Hays, Aaron	Prepare legal letter confirmations.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss journal entry criteria notes and accounts receivable lease modification control notes.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on testing criteria and parameters for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on documentation related to quarterly review of disclosure of future fixed lease payments.	\$0.00	0.1	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss journal entry criteria notes and accounts receivable Lease Modification control notes.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Continue to document journal entries to exclude within profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Update tracker for CBL and individual weekly schedules.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2021				
Nicholson, Sean	Continue to prepare services tracker testing documentation to track services provided by the firm and check whether no independence-impairing services provided during the year.	\$0.00	4.0	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status and team goals for next week.	\$0.00	0.6	\$0.00
Nicholson, Sean	Document budget controls and testing of budget control operating effectiveness.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to document budget controls and testing of budget control operating effectiveness.	\$0.00	1.2	\$0.00
Nicholson, Sean	Continue to prepare services tracker testing documentation to check there are no independence-impairing services provided during the year.	\$0.00	0.2	\$0.00
Nicholson, Sean	Meeting with R. Grundberg (Deloitte) to discuss services tracker workpaper containing the audit, tax, related services which have been performed by Deloitte in the current year.	\$0.00	0.5	\$0.00
01/16/2021				
Cummings, Molly	Review control note comments on non-controlling interests.	\$0.00	0.2	\$0.00
Cummings, Molly	Review control note comments on property.	\$0.00	0.3	\$0.00
Cummings, Molly	Review control note comments on revenue.	\$0.00	0.1	\$0.00
Cummings, Molly	Review common controls memo.	\$0.00	0.3	\$0.00
Cummings, Molly	Review control note comments on cash.	\$0.00	0.1	\$0.00
Cummings, Molly	Review control note comments on financial reporting.	\$0.00	0.2	\$0.00
Cummings, Molly	Review closed notes on common area maintenance.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2021				
Cummings, Molly	Continue to review Impairment fair value appraisals for Monroeville Mall	\$0.00	2.0	\$0.00
Cummings, Molly	Continue to review Impairment fair value appraisals for Monroeville Mall	\$0.00	2.0	\$0.00
Cummings, Molly	Review financial reporting narrative.	\$0.00	0.6	\$0.00
Cummings, Molly	Review cross board analysis.	\$0.00	0.5	\$0.00
Cummings, Molly	Review control note comments on notes payable (debt).	\$0.00	0.1	\$0.00
Cummings, Molly	Review closed notes on planning master map.	\$0.00	0.1	\$0.00
Keddie, Danny	Review services tracker documentation for audit and non-audit services provided in current year.	\$0.00	0.7	\$0.00
Keddie, Danny	Review Q4 2020 risk assessment documentation.	\$0.00	0.8	\$0.00
Keddie, Danny	Review updated property guided risk assessment documentation.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Draft annual audit opinions for the real estate investment trusts and operating partnership.	\$0.00	1.5	\$0.00
01/17/2021				
Keddie, Danny	Review audit team plan for the week including projected deadlines for the week and work received for the prior week in tracker.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Review export of data validation, reconciliation, test results from the journal entry tool used for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Clear notes on miscellaneous workbooks to document testing of internal controls over financial reporting (i. e. real estate assets, debt, revenues).	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Cummings, Molly	Review journal entry test criteria.	\$0.00	0.4	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk, P. Scheibel (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with S. Nicholson, A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss review notes relating to committee of sponsoring organizations of the treadway commission (COSO) controls.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Address impairment guided risk assessment notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to address impairment guided risk assessment notes.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Hays, Aaron	Clear notes relating to internal controls over real estate tax accrual calculation.	\$0.00	0.8	\$0.00
Hays, Aaron	Clear notes relating to entity level controls.	\$0.00	1.9	\$0.00
Hays, Aaron	Clear notes relating to entity level committee of sponsoring organizations of the treadway commission (COSO) controls.	\$0.00	2.6	\$0.00
Hays, Aaron	Document operating effectiveness of internal controls over revenue.	\$0.00	0.6	\$0.00
Hays, Aaron	Close notes relating to legal letter confirmations.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss notes relating to committee of sponsoring organizations of the treadway commission (COSO) controls.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Hays, Aaron	Prepare site visits' memo for the year-end audit file.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with R. Grundberg, S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss process for straight line rent testing for the FY2020 audit.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, P. Scheibel (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Cobb, T. Overley, R. Carlton (CBL) to discuss year end accounts receivable and reserve process.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Address notes on memo documenting the revised audit approach related to internal controls over financial reporting in accordance with standards of Public Company Accounting Oversight Board for non-integrated audits.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review draft consents and firm tenure documentation.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review draft independence letter to be issued to the audit committee.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Korczyk, Stefanie	Review draft of The New York Stock Exchange letter to be issued to the audit committee.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Update engagement team's assessment of identified material weakness in internal controls in light of transition to non-integrated audit and updates on progression towards remediation of material weakness at 12/31/2020.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, P. Scheibel (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
Meriwether, Anna	Draft The New York Stock Exchange letter, independence letter and consents.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable internal control testing.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close additional notes on accounts receivable lease modification control.	\$0.00	3.0	\$0.00
Meriwether, Anna	Analyze and submit Q4 2020 beneficial owner testing.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00
Nicholson, Sean	Revenue control documentation for straight line rent process.	\$0.00	0.5	\$0.00
Nicholson, Sean	Prepare straight line rent testing.	\$0.00	1.5	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status and team goals for the week.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/18/2021				
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss process for straight line rent testing for the FY2020 audit.	\$0.00	0.5	\$0.00
Nicholson, Sean	Document budgeting control and budgeting control operating effectiveness.	\$0.00	4.0	\$0.00
Nicholson, Sean	Address notes within revenue control documentation.	\$0.00	1.5	\$0.00
Nicholson, Sean	Continue to document budgeting control and budgeting control operating effectiveness.	\$0.00	1.8	\$0.00
Nicholson, Sean	Call with R. Grundberg, A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit.	\$0.00	0.3	\$0.00
Scheibel, Patrick	Prepare for upcoming call with M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.6	\$0.00
Scheibel, Patrick	Call with M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss tenant lease modifications and tenant reserve methodologies.	\$0.00	0.4	\$0.00
01/19/2021				
Bell, Caleb	Prepare service auditor reviews for the in-scope system and organization controls applications/systems.	\$0.00	3.3	\$0.00
Bell, Caleb	Prepare risk associated with information technology workpapers for the in-scope applications.	\$0.00	2.7	\$0.00
Bell, Caleb	Prepare year-end memos for the audit file.	\$0.00	1.0	\$0.00
Cummings, Molly	Review property narrative and part of the impairment closed notes.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.6	\$0.00
Grundberg, Ryan	Address real estate asset narrative notes.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Grundberg, Ryan	Address notes within impairment guided risk assessment appendices.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Continue to address impairment guided risk assessment notes.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Prepare year-end impairment recoverability analyses test data workpaper.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Prepare impairment rent roll testing.	\$0.00	3.1	\$0.00
Hays, Aaron	Clear notes relating to legal letter confirmations.	\$0.00	1.4	\$0.00
Hays, Aaron	Clear notes relating to internal controls over the review of real estate tax accrual.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss notes relating Q4 2020 memo and questions over year-end revenue testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss work and technical issues to address notes in the real estate tax accrual control documentation.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to Q4'2020 memo.	\$0.00	3.0	\$0.00
Hays, Aaron	Clear notes relating to Q4'2020 report memo.	\$0.00	1.2	\$0.00
Hays, Aaron	Clear notes relating to entity level controls documentation.	\$0.00	0.8	\$0.00
Hays, Aaron	Document site visit testing performed virtually at Hamilton Place Mall.	\$0.00	2.7	\$0.00
Hays, Aaron	Update documentation of operating effectiveness of internal control testing.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss notes relating to legal letters.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss notes relating to services tracker for audit and non-audit services provided.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure for legal letters, impairment guided risk assessment, beneficial owner workpapers.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Keddie, Danny	Call with A. Hays (Deloitte) to discuss notes relating to legal letters.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss notes relating to Q4 2020 memo and questions over year-end revenue testing procedures.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Clear notes on miscellaneous workbooks documenting testing of internal controls over financial reporting (i. e. real estate assets).	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on draft The New York Stock Exchange and independence letters to be issued to the audit committee.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with S. Nicholson (Deloitte) to discuss services tracker documentation comments and fee structure documentation therein.	\$0.00	0.2	\$0.00
Mangal, Aastha	Update notes on Argus sensitivities on 3 selections - Burnsville Mall, Asheville Mall, Monroeville Mall - in 2Q 2020.	\$0.00	2.0	\$0.00
Meriwether, Anna	Document journal entries to exclude within profiling as of 9/30.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to document journal entries to exclude within profiling as of 9/30.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in the services tracker workpaper.	\$0.00	4.3	\$0.00
Nicholson, Sean	Continue to prepare straight line rent testing.	\$0.00	2.5	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss notes relating services tracker for audit and non-audit services provided.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with S. Korczyk (Deloitte) to discuss services tracker documentation comments and fee structure documentation therein.	\$0.00	0.2	\$0.00
Nicholson, Sean	Organize requests to check project plan timing with the client prior to the CBL weekly call.	\$0.00	1.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/19/2021				
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss work and technical issues to address notes in the real estate tax accrual control documentation.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to address notes within revenue control documentation.	\$0.00	1.0	\$0.00
01/20/2021				
Bell, Caleb	Review information for year-end testing.	\$0.00	1.5	\$0.00
Bell, Caleb	Prepare confirmation tables for A. Cobb, A. Hardin, S. Arndt (CBL).	\$0.00	1.5	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Cummings, Molly	Review New York Stock Exchange letter and independence letter.	\$0.00	0.8	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss wording of common area maintenance and miscellaneous items related to audit status.	\$0.00	0.8	\$0.00
Cummings, Molly	Review performance indicator analysis.	\$0.00	1.0	\$0.00
Cummings, Molly	Review confirmations to be sent out related to legal and equity.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Research current year accounting standards adoptions and pull prior year memos into audit file.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Review budget operating effectiveness (OE), lease status report (LSR) testing workpapers.	\$0.00	2.7	\$0.00
Grundberg, Ryan	Email S. Nicholson (Deloitte) regarding budgeting controls documentation and testing procedures.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Grundberg, Ryan	Call with D. Keddie, A. Meriwether (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.5	\$0.00
Hays, Aaron	Clear notes relating to documentation of internal controls over property rollforward review.	\$0.00	0.6	\$0.00
Hays, Aaron	Document site visit testing performed virtually at Turtle Creek Mall.	\$0.00	1.6	\$0.00
Hays, Aaron	Document site visit testing performed virtually at Eastland Mall.	\$0.00	2.3	\$0.00
Hays, Aaron	Document sampling methods used for substantive procedures of base rent revenue testing.	\$0.00	2.8	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Keddie, Danny	Generate fraud slides for meeting with fraud specialists A. Campanelli, A. Edwards (Deloitte) regarding year-end procedures.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with S. Korczyk, S. Nicholson (Deloitte) to discuss interest expense and accrued interest testing adjustments for current year testing related to default interest.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Keddie, Danny	Call with R. Grundberg, A. Meriwether (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Keddie, Danny	Review independence compliance work for beneficial owners.	\$0.00	0.2	\$0.00
Keddie, Danny	Review comments addressed in Q4 2020 report for risk assessment purposes.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.8	\$0.00
Keddie, Danny	Review test criteria documentation for impairment work based on industry surveys and historical information.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review memo documenting planned approach to auditing journal entries to address the risk of management override of controls.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss wording of common area maintenance and miscellaneous items related to audit status.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Call with D. Keddie and S. Nicholson (Deloitte) to discuss interest expense and accrued interest testing adjustments for current year testing related to default interest.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Update draft wording of common area maintenance.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Mangal, Aastha	Update notes on Argus sensitivities on 3 selections in 2Q 2020.	\$0.00	2.0	\$0.00
Meriwether, Anna	Email S. Nicholson (Deloitte) regarding budgeting controls documentation and testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with D. Keddie, R. Grundberg (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Meriwether, Anna	Document journal entries to select for further testing.	\$0.00	4.0	\$0.00
Nicholson, Sean	Document budgeting control and budgeting control operating effectiveness.	\$0.00	2.4	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte), T. Wingo, T. Overly, R. Carlton, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.8	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2021				
Nicholson, Sean	Call with S. Korczyk and D. Keddie (Deloitte) to discuss interest expense and accrued interest testing adjustments for current year testing related to default interest.	\$0.00	0.7	\$0.00
Nicholson, Sean	Prepare debt interest testing documentation.	\$0.00	3.8	\$0.00
Nicholson, Sean	Follow-up to CBL weekly call and organize document requests .	\$0.00	1.5	\$0.00
01/21/2021				
Bell, Caleb	Prepare privileged access workpaper for year-end.	\$0.00	3.4	\$0.00
Campanelli, Anthony	Meeting with A. Edwards, M. Cummings, D. Keddie, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on impairment.	\$0.00	0.7	\$0.00
Cummings, Molly	Review closed note on New York stock exchange letter.	\$0.00	0.1	\$0.00
Cummings, Molly	Review analysis of CBL affiliates for independence matters at Q4 2020.	\$0.00	0.4	\$0.00
Cummings, Molly	Meeting with A. Campanelli, A. Edwards, D. Keddie, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with S. Nicholson (Deloitte) to clarify financial reporting comments as well as a note in the cross board analysis.	\$0.00	0.3	\$0.00
Cummings, Molly	Review closed notes on performance indicator analysis.	\$0.00	0.3	\$0.00
Edwards, Amy A	Meeting with A. Campanelli, M. Cummings, D. Keddie, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Update analyses for year-end, research equity method and Other than temporary impairment guidance.	\$0.00	2.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Address test data notes and research Q4 2020 data and visualizations to assist in documentation.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Address impairment fair value appraisal notes	\$0.00	3.9	\$0.00
Grundberg, Ryan	Schedule calls with D. Keddie and T. Stiffler (Deloitte) to discuss equity method impairment.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Prepare discounted cash flow analysis for company's equity method assets.	\$0.00	2.0	\$0.00
Grundberg, Ryan	Call with D. Keddie, T. Stiffler (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Hays, Aaron	Document substantive procedures of percentage in lieu revenue testing.	\$0.00	2.6	\$0.00
Hays, Aaron	Document substantive procedures of base rent revenue testing relating to the account balance.	\$0.00	3.9	\$0.00
Hays, Aaron	Continue to document substantive procedures of base rent revenue testing relating to the account balance.	\$0.00	3.1	\$0.00
Keddie, Danny	Meeting with R. Grundberg (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg, T. Stiffler (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
Keddie, Danny	Meeting with A. Campanelli, A. Edwards, M. Cummings, S. Korczyk (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Keddie, Danny	Review fraud risk questionnaire.	\$0.00	0.2	\$0.00
Keddie, Danny	Update slides to memorialize discussion with fraud specialists A. Campanelli, A. Edwards (Deloitte).	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Korczyk, Stefanie	Review documentation of testing of design effectiveness of entity level controls in accordance with the committee of sponsoring organizations of the treadway commission (COSO) framework.	\$0.00	1.8	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss litigation and journal entry documentation and testing procedures.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Meeting with A. Edwards, M. Cummings, D. Keddie, A. Campanelli (Deloitte) to conduct year end update to fraud brainstorming.	\$0.00	0.5	\$0.00
Meriwether, Anna	Close notes on journal entry profiling, which includes the exclusion of journal entries (part 2).	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on journal entry profiling, which includes the exclusion of journal entries.	\$0.00	4.0	\$0.00
Meriwether, Anna	Review straight line rent substantive testing.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson (Deloitte) to discuss straight line rent testing procedures.	\$0.00	0.3	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss litigation and journal entry documentation and testing procedures.	\$0.00	0.6	\$0.00
Meriwether, Anna	Close journal entry criteria notes.	\$0.00	2.0	\$0.00
Nicholson, Sean	Address notes on services tracker and straight line rent.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with M. Cummings (Deloitte) to clarify financial reporting comments as well as a note in the cross board analysis.	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare debt interest testing documentation.	\$0.00	2.0	\$0.00
Nicholson, Sean	Continue to prepare debt interest testing documentation.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2021				
Nicholson, Sean	Organize board of directors minutes section of the file to check items to be rolled forward from prior quarters are included.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss straight line rent testing procedures.	\$0.00	0.3	\$0.00
Sanghvi, Jiten	Plan for fair value measurements pertaining to impairment of assets including staffing projections, scoping and scheduling.	\$0.00	1.0	\$0.00
Smith, Wyn	Review internal controls over the impairment process.	\$0.00	0.6	\$0.00
Stiffler, Tommy	Call with R. Grundberg, D. Keddie (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.6	\$0.00
01/22/2021				
Bell, Caleb	Review internal audit's work for year-end.	\$0.00	3.1	\$0.00
Cummings, Molly	Meeting with D. Keddie, R. Grundberg (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.5	\$0.00
Cummings, Molly	Review impairment fair value appraisal for Asheville Mall	\$0.00	1.0	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Continue to address impairment fair value appraisal notes	\$0.00	4.0	\$0.00
Grundberg, Ryan	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Continue to address impairment fair value appraisal notes	\$0.00	1.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Document substantive testing of operating expenses procedures.	\$0.00	1.3	\$0.00
Hays, Aaron	Continue to document substantive procedures of base rent revenue testing relating to the account balance.	\$0.00	2.9	\$0.00
Hays, Aaron	Continue to document substantive procedures of percentage in lieu revenue testing.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss status of year-end substantive testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Continue to document sampling methods used for substantive procedures of base rent revenue testing.	\$0.00	0.9	\$0.00
Hays, Aaron	Send additional selections for substantive base rent and percentage in lieu revenue testing to W. Martin, L. Randolph, M. Liskey, M. Monahan, E. Terry, C. Doss, V. Strelkov, K. Russel (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Meeting with M. Cummings, R. Grundberg (Deloitte) to discuss CBL's impairment controls related to equity method indicators.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss straight line rent and service tracker questions and comments as well as debt interest questions of documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review note closure on appraisal work for Asheville mall.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss year-end revenue testing procedures.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Clear notes on export of data validation, reconciliation, test results from journal entry tool used for testing of journal entries to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Update journal entry memos related to fraud and management override.	\$0.00	4.0	\$0.00
Meriwether, Anna	Close additional notes on journal entries.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Nicholson, Sean	Prepare depreciation testing workpaper.	\$0.00	2.3	\$0.00
Nicholson, Sean	Continue to prepare debt interest testing documentation.	\$0.00	2.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2021				
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss status of year-end substantive testing procedures.	\$0.00	0.7	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Nicholson, Sean	Document budgeting control and budgeting control operating effectiveness.	\$0.00	2.1	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss straight line rent and service tracker questions and comments as well as debt interest questions of documentation.	\$0.00	0.6	\$0.00
Smith, Wyn	Continue to review internal controls over the impairment process.	\$0.00	1.1	\$0.00
01/23/2021				
Cummings, Molly	Review closed notes on Monroeville and Burnsville.	\$0.00	0.5	\$0.00
Cummings, Molly	Review journal entry profiling.	\$0.00	1.0	\$0.00
Hays, Aaron	Continue to document substantive testing of operating expenses procedures.	\$0.00	3.6	\$0.00
Keddie, Danny	Review note closure on services tracker for audit and non-audit services in the current year.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on straight line rent receivable testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Review note closure for appraisal work for Monroeville Mall and Burnsville center.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review documentation of testing of design effectiveness of entity level controls in accordance with the committee of sponsoring organizations of the treadway commission (COSO) framework.	\$0.00	0.9	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2021				
Hays, Aaron	Document operating expense substantive testing procedures.	\$0.00	3.3	\$0.00
01/25/2021				
Bell, Caleb	Prepare independent workpapers for year-end.	\$0.00	3.7	\$0.00
Bell, Caleb	Prepare reliance and reperformance workpapers for year-end testing.	\$0.00	3.8	\$0.00
Cummings, Molly	Review closed notes on property, plant, equipment controls.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on accounts receivable controls.	\$0.00	0.5	\$0.00
Cummings, Molly	Review closed notes on financial reporting narrative.	\$0.00	0.3	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Cummings, Molly	Review independence services tracker.	\$0.00	0.7	\$0.00
Cummings, Molly	Review explanations for why certain journal entries are not in scope for testing.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Address impairment guided risk assessment appendices notes.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Hays (Deloitte) to discuss questions over year-end revenue and expense testing procedures.	\$0.00	1.2	\$0.00
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss budgeting control documentation.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Grundberg, Ryan	Prepare for year end impairment testing, including researching market reports, prepare questions for A. Houghton (CBL), review prior year end impairment testing workpapers.	\$0.00	2.1	\$0.00
Grundberg, Ryan	Provide instruction to A. Hays (Deloitte) regarding substantive testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Continue to update busy season tracker and weekly planning of CBL work to complete.	\$0.00	2.1	\$0.00
Hays, Aaron	Call with D. Keddle and R. Grundberg (Deloitte) to discuss year-end revenue and expense testing procedures.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss weekly goals for the FY2020 audit and substantive testing.	\$0.00	0.3	\$0.00
Hays, Aaron	Clear notes relating to entity level controls' documentation.	\$0.00	2.2	\$0.00
Hays, Aaron	Continue to document operating expense substantive testing procedures.	\$0.00	3.4	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddle, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddle, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss year-end revenue and expense testing procedures.	\$0.00	1.2	\$0.00
Keddle, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddle, Danny	Call with S. Korczyk (Deloitte) to discuss substantive audit approach for testing accounts receivable and the draft form of corresponding tenant confirmations.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Korczyk, Stefanie	Clear notes on testing of operating effectiveness of controls over lease modifications under Accounting standard codification 842 - operating lease accounting- and financial accounting standards board lease modification questions and answers.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Review export of data validation, reconciliation, test results from the journal entry tool to address the risk of management override of controls for the nine months ended 9/30/2020.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Review documentation of testing of journal entries selected for the nine months ended 9/30/2020.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Prepare for engagement team weekly planning session.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss substantive audit approach for testing accounts receivable and the draft form of corresponding tenant confirmations.	\$0.00	0.5	\$0.00
Meriwether, Anna	Close notes of journal entry testing selections.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes of journal entry testing profiling.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to close notes of journal entry testing profiling.	\$0.00	2.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss weekly goals for the FY2020 audit and substantive testing.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/25/2021				
Nicholson, Sean	Test gain on sales, evaluate disposals, held for sale assets.	\$0.00	4.2	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss budgeting control documentation.	\$0.00	0.3	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes within the straight line rent documentation.	\$0.00	1.4	\$0.00
Nicholson, Sean	Prepare depreciation testing.	\$0.00	2.2	\$0.00
Nicholson, Sean	Prepare independence compliance documentation and follow up with non-responders.	\$0.00	1.2	\$0.00
Staat, Jeff	Review risk assessment docs signal and related.	\$0.00	1.5	\$0.00
Stiffler, Tommy	Review responses to impairment workpaper review comments.	\$0.00	0.4	\$0.00
01/26/2021				
Bell, Caleb	Continue to perform reliance and reperformance testing from internal audit.	\$0.00	2.0	\$0.00
Bell, Caleb	Perform reliance and reperformance testing from internal audit.	\$0.00	2.3	\$0.00
Bell, Caleb	Prepare UltiPro service auditor reports and year-end memos.	\$0.00	3.7	\$0.00
Cummings, Molly	Review sale analysis on long-lived assets related to 12/31/20.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss development and pro forma process and year end impairment.	\$0.00	1.3	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	1.4	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	0.4	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Grundberg, Ryan	Continue to address impairment guided risk assessment appendices notes.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Review equity method impairment control documentation.	\$0.00	2.5	\$0.00
Grundberg, Ryan	Continue to address impairment guided risk assessment appendices notes.	\$0.00	2.6	\$0.00
Hays, Aaron	Perform sampling procedures for operating expense debit/credit entries.	\$0.00	3.0	\$0.00
Hays, Aaron	Continue to document operating expense substantive testing procedures.	\$0.00	3.7	\$0.00
Hays, Aaron	Continue to document operating expense substantive testing procedures.	\$0.00	3.1	\$0.00
Hays, Aaron	Prepare payroll testing template.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	1.4	\$0.00
Hays, Aaron	Call with D. Keddie (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Review note closure on straight line rent receivable testing.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with A. Hays (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.5	\$0.00
Keddie, Danny	Research debit and credit populations for expense testing.	\$0.00	0.6	\$0.00
Keddie, Danny	Review independence compliance documentation.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Coordinate status update and communicate with J. Staat (engagement quality control reviewer) (Deloitte).	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2021				
Meriwether, Anna	Close notes of journal entry testing memo.	\$0.00	4.0	\$0.00
Meriwether, Anna	Continue to close notes of journal entry testing profiling.	\$0.00	4.0	\$0.00
Nicholson, Sean	Address notes in disposals testing and independence compliance testing.	\$0.00	1.6	\$0.00
Nicholson, Sean	Prepare testing of gain on extinguishment of debt.	\$0.00	2.4	\$0.00
Nicholson, Sean	Continue to prepare depreciation testing.	\$0.00	1.7	\$0.00
Nicholson, Sean	Prepare budget control documentation.	\$0.00	1.1	\$0.00
Nicholson, Sean	Prepare debt interest testing.	\$0.00	1.2	\$0.00
Nicholson, Sean	Check project plan timing with the client prior to the CBL weekly call.	\$0.00	1.0	\$0.00
Nicholson, Sean	Address notes in the services tracker.	\$0.00	0.7	\$0.00
Staat, Jeff	Clear notes from reporting deliverables for 2020 audit	\$0.00	0.5	\$0.00
01/27/2021				
Cummings, Molly	Call (partial) with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	0.5	\$0.00
Cummings, Molly	Call with D. Keddie, R. Grundberg (Deloitte), F. Khaleel, A. Cobb, A. Houghton (CBL) to discuss year end impairment.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with D. Keddie, R. Grundberg and W. Smith (Deloitte) to discuss CBL's process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Cummings, Molly	Review various journal entry memos including planned approach and exploratory data analysis specialist memos and tools.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte), A. Houghton (CBL) to discuss CBL's payroll process.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense sampling and testing procedures.	\$0.00	1.1	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with A. Hays (Deloitte) to discuss questions over year-end expense testing procedures.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Plan and update workpaper tracker for engagement team documentation and review timelines through report issuance	\$0.00	1.2	\$0.00
Grundberg, Ryan	Provide instruction to A. Hays (Deloitte) regarding substantive testing, including making prioritization plan as well as emailing and discussing with other team members.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Continue to plan for assisting/onboarding staff A. Hays (Deloitte) with substantive testing, including making prioritization plan as well as emailing and discussing with other team members.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Call with S. Korczyk and A. Hays (Deloitte) to discuss questions over entity-level control documentation.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, D. Keddie (Deloitte), F. Khaleel, A. Cobb, A. Houghton (CBL) to discuss year end impairment.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Call with M. Cummings, D. Keddie and W. Smith (Deloitte) to discuss CBL's process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte), A. Cobb, T. Wingo, T. Overly, A. Houghton and C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.7	\$0.00
Hays, Aaron	Continue to clear notes relating to entity level controls' documentation.	\$0.00	4.0	\$0.00
Hays, Aaron	Perform sampling procedures and send selections for specialty leasing and tenant reimbursement revenue.	\$0.00	1.8	\$0.00
Hays, Aaron	Perform additional sampling procedures and make additional selections for operating expenses.	\$0.00	1.9	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense sampling and testing procedures.	\$0.00	1.1	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte) to discuss year-end expense testing procedures.	\$0.00	1.0	\$0.00
Hays, Aaron	Call M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with S. Korczyk and R. Grundberg (Deloitte) to discuss entity-level control documentation.	\$0.00	0.7	\$0.00
Hays, Aaron	Call with R. Grundberg (Deloitte), A. Houghton (CBL) to discuss CBL's payroll process.	\$0.00	0.5	\$0.00
Keddie, Danny	Email A. Meriwether, R. Grundberg, S. Nicholson (Deloitte) regarding walk staff through workpapers.	\$0.00	0.3	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with M. Cummings, R. Grundberg (Deloitte), F. Khaleel, A. Cobb, A. Houghton (CBL) to discuss year end impairment.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, R. Grundberg and W. Smith (Deloitte) to discuss CBL's process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Korczyk, Stefanie	Call with R. Grundberg, A. Hays (Deloitte) to discuss entity-level control documentation.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Clear notes on various journal entry testing workpapers through 9/30/2020.	\$0.00	1.1	\$0.00
Korczyk, Stefanie	Prepare documentation of testing of journal entries to address the risk of management override of controls.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Draft updated wording regarding the identified material weakness to be included in assessment of risks associated with the control (RAWCs) for controls in which we plan to take a reliance.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Email D. Dreyovich, C. Hayes (Deloitte) regarding engagement economics.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Meriwether (Deloitte) to discuss journal entry selection review notes.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review substantive testing of property disposals and analysis of held for sale considerations.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2021				
Meriwether, Anna	Clear notes on straight line rent testing.	\$0.00	4.0	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.7	\$0.00
Meriwether, Anna	Call with S. Korczyk (Deloitte) to discuss journal entry selection review notes.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review assessment of disposals, held for sale and gain on sales testing.	\$0.00	3.0	\$0.00
Nicholson, Sean	Address notes in disposals testing.	\$0.00	1.2	\$0.00
Nicholson, Sean	Prepare variable common area maintenance (CAM), real estate tax (RET) reimbursement revenue testing.	\$0.00	2.6	\$0.00
Nicholson, Sean	Prepare year-end risk assessment update documentation.	\$0.00	3.8	\$0.00
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte), A. Cobb, T. Wingo, T. Overly, A. Houghton, C. Alcones (CBL) to discuss audit status and outstanding items.	\$0.00	0.7	\$0.00
Nicholson, Sean	Continue to prepare depreciation testing.	\$0.00	2.2	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for the week.	\$0.00	1.0	\$0.00
Smith, Wyn	Call with M. Cummings, D. Keddie, R. Grundberg (Deloitte) to discuss CBLs process related to equity method impairment indicators.	\$0.00	0.4	\$0.00
Staat, Jeff	Review impairment workpapers.	\$0.00	1.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Bell, Caleb	Continue to perform reliance and reperformance testing from internal audit.	\$0.00	4.0	\$0.00
Cummings, Molly	Review journal entry selections, disposition testing, gain on sale.	\$0.00	1.5	\$0.00
Grundberg, Ryan	Provide instruction to A. Hays (Deloitte) regarding testing selection within the operating expenses testing.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Address year end recoverability analysis test data testing notes.	\$0.00	3.5	\$0.00
Grundberg, Ryan	Call with D. Keddie and A. Hays (Deloitte) to discuss questions over year-end revenue and expense testing.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Review the budgeting - auditing management's estimates memo.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Review percent in lieu testing.	\$0.00	3.5	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures over base rent revenue.	\$0.00	1.6	\$0.00
Hays, Aaron	Perform substantive testing procedures over operating expenses.	\$0.00	1.2	\$0.00
Hays, Aaron	Call with D. Keddie and R. Grundberg (Deloitte) to discuss year-end revenue and expense testing.	\$0.00	1.0	\$0.00
Hays, Aaron	Call with A. Meriwether and S. Nicholson (Deloitte) to discuss the FY2020 audit and questions of substantive testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Call with S. Nicholson (Deloitte) to discuss year-end revenue testing.	\$0.00	0.6	\$0.00
Hays, Aaron	Email S. Nicholson (Deloitte) regarding workflow from the guided risk assessment to substantive testing workpaper.	\$0.00	0.5	\$0.00
Hays, Aaron	Perform substantive testing procedures over base rent revenue.	\$0.00	3.4	\$0.00
Hays, Aaron	Update risks of material misstatement per the guided risk assessment for revenue and operating expense substantive testing.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Keddie, Danny	Email A. Cobb (CBL) regarding additional fraud risk survey.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with R. Grundberg, A. Hays (Deloitte) to discuss year-end revenue and expense testing.	\$0.00	1.0	\$0.00
Keddie, Danny	Review budget process documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review updates to survey data for impairment.	\$0.00	0.3	\$0.00
Keddie, Danny	Review material weakness memo conclusions.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Document testing of journal entries to address the risk of management override of controls.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Email H. Snyder, W. Aycok (Deloitte) regarding engagement team staffing plans.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Review substantive testing of gain on extinguishment of Burnsville Center debt.	\$0.00	0.2	\$0.00
Meriwether, Anna	Continue to close notes on journal entry testing selections.	\$0.00	1.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte) to discuss rest of the week's goals for the FY2020 audit and questions of substantive testing.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review site visit documentation for Eastland Mall, Turtle Creek Mall, SouthPark Mall, Valley View Mall, Hamilton Place Mall.	\$0.00	3.0	\$0.00
Meriwether, Anna	Close notes on journal entry testing selections.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare documentation on the year-end risk assessment update.	\$0.00	2.6	\$0.00
Nicholson, Sean	Prepare documentation of variable common area maintenance (CAM), variable real estate tax (RET) testing.	\$0.00	2.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2021				
Nicholson, Sean	Call with A. Meriwether and A. Hays (Deloitte) to discuss the FY2020 audit and questions of substantive testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss year-end revenue testing.	\$0.00	0.6	\$0.00
Nicholson, Sean	Address notes within the compliance and disposals workpapers.	\$0.00	0.5	\$0.00
Sikand, Prerna	Roll out survey related to fraud risk assessment (FRA) to be rolled out to the client.	\$0.00	1.5	\$0.00
Staat, Jeff	Review Sarbanes-Oxley memo.	\$0.00	1.2	\$0.00
01/29/2021				
Cummings, Molly	Review CBL notes on journal entries, accounts receivable confirmation template and workpaper containing market data for impairment, close notes on revenue guided risk assessment, close notes on journal entry process memo, close profiling notes.	\$0.00	1.5	\$0.00
Cummings, Molly	Call with I. Perez, E. Bergmann, D. Keddie, S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Cummings, Molly	Call with S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Edwards, Amy A	Review fraud survey materials.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Prepare equity method impairment - other than temporary impairment - analysis control testing.	\$0.00	3.1	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Grundberg, Ryan	Call with S. Nicholson (Deloitte) to discuss engagement status work to be completed.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Calls with A. Hays (Deloitte) to discuss questions over year-end revenue and expense testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Clear notes relating to percentage in lieu revenue substantive testing procedures.	\$0.00	2.4	\$0.00
Hays, Aaron	Calls with R. Grundberg (Deloitte) to discuss year-end revenue and expense testing.	\$0.00	2.1	\$0.00
Hays, Aaron	Update guided risk assessment for rental revenue.	\$0.00	0.3	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Hays, Aaron	Perform additional sampling relating to percentage in lieu revenue substantive testing procedures.	\$0.00	0.6	\$0.00
Hays, Aaron	Continue to perform substantive testing procedures over operating expenses.	\$0.00	2.6	\$0.00
Karafiat, Ella	Call with I. Perez, M. Cummings, D. Keddie, S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Keddie, Danny	Call with S. Korczyk (Deloitte) to discuss draft tenant accounts receivable confirmations and treatment of debt issuance costs.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with I. Perez, E. Bergmann, M. Cummings, S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, R. Grundberg, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with I. Perez, E. Bergmann, M. Cummings and D. Keddie (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with D. Keddie (Deloitte) to discuss draft tenant accounts receivable confirmations and treatment of debt issuance costs.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Meriwether, Anna	Close notes on journal entry memos.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close notes on journal entry criteria worksheet.	\$0.00	2.0	\$0.00
Meriwether, Anna	Prepare tenant selections for accounts receivables aging.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2021				
Meriwether, Anna	Draft and close notes on accounts receivables confirmations.	\$0.00	2.0	\$0.00
Nicholson, Sean	Continue to prepare documentation of variable common area maintenance (CAM), variable real estate tax (RET) testing.	\$0.00	2.1	\$0.00
Nicholson, Sean	Call with R. Grundberg (Deloitte) to discuss engagement status work to be completed.	\$0.00	0.5	\$0.00
Nicholson, Sean	Prepare documentation on depreciation testing.	\$0.00	4.4	\$0.00
Nicholson, Sean	Prepare documentation on the year-end risk assessment update.	\$0.00	4.1	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.6	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte) to discuss questions regarding substantive analytical procedures on variable common area maintenance and depreciation.	\$0.00	0.2	\$0.00
Nicholson, Sean	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, A. Meriwether and A. Hays (Deloitte) to discuss audit status, outstanding items and team goals for next week.	\$0.00	0.6	\$0.00
Perez Zaldivar, Ignacio	Call with E. Bergmann, M. Cummings, D. Keddie and S. Korczyk (Deloitte) to discuss accounting treatment of debt and debt related costs during bankruptcy.	\$0.00	0.3	\$0.00
01/30/2021				
Grundberg, Ryan	Continue to prepare equity method impairment - other than temporary impairment - analysis control testing.	\$0.00	4.0	\$0.00
Gu, Meg	Review final general information technology control workpapers.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2021				
Hays, Aaron	Perform substantive testing procedures relating to reimbursement and specialty leasing revenue.	\$0.00	3.9	\$0.00
Keddie, Danny	Review interest expense and accrued interest documentation.	\$0.00	0.8	\$0.00
Keddie, Danny	Review journal entry profiling documentation.	\$0.00	0.5	\$0.00
Keddie, Danny	Review accounting estimates memo for budgets.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Address notes on journal entry testing as of 9/30/2020.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Review documentation of testing of entity level controls.	\$0.00	2.1	\$0.00
01/31/2021				
Hays, Aaron	Perform substantive testing procedures for specialty leasing revenue.	\$0.00	2.8	\$0.00
Subtotal for Financial Statement Audit and Related Services:			2,464.4	\$0.00

Firm Retention

11/02/2020				
Cummings, Molly	Call with D. Keddie, S. Korczyk, M. Rothchild, R. Young (Deloitte) to discuss Deloitte matters (i.e. retention approval paperwork, conflict checking, time reporting) related to bankruptcy filing.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with R. Young, M. Rothchild, M. Cummings, D. Keddie (Deloitte) to discuss Deloitte matters (i.e. retention approval paperwork, conflict checking, time reporting) related to bankruptcy filing.	\$175.00	0.5	\$87.50
12/01/2020				
Korczyk, Stefanie	Gather information and respond to questions from M. Rothchild (Deloitte) required for information to be filed with bankruptcy court.	\$175.00	1.1	\$192.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
12/08/2020				
Cummings, Molly	Review declaration in support of debtor's application for entry of an order authorizing the debtors to retain Deloitte & Touche LLP for independent audit services effective as of the petition date.	\$175.00	0.7	\$122.50
12/09/2020				
Cummings, Molly	Call with M. Rothchild (Deloitte) to discuss comments related to debtor's application for entry of an order authorizing the debtors to retain Deloitte & Touche LLP for independent audit services effective as of the petition date.	\$175.00	0.3	\$52.50
12/15/2020				
Korczyk, Stefanie	Draft engagement letter for non-integrated audit to be performed in accordance with standards of Public Company Accounting Oversight Board to supersede prior engagement letter given change from integrated audit to non-integrated audit.	\$175.00	1.2	\$210.00
01/11/2021				
Korczyk, Stefanie	Review updated draft engagement letter for non-integrated audit and prepare memo documenting consultation with attest risk management group for consultation on changes to standard form letter.	\$175.00	0.9	\$157.50
01/26/2021				
Nicholson, Sean	Email S. Korczyk (Deloitte) regarding the independence compliance workpaper documentation.	\$175.00	0.2	\$35.00
Subtotal for Firm Retention:			5.4	\$945.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/02/2020				
Alimchandani, Hero	Call with D. Keddie (Deloitte) to discuss impacts of delisting from New York Stock Exchange, reporting requirements, and requirements for non-accelerated and smaller reporting company thresholds.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with I. Perez, M. Cummings, S. Korczyk (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with I. Perez, M. Cummings, D. Keddie (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Call with B. Hendrix (CBL) for update on discussion with department of justice (DOJ).	\$175.00	0.1	\$17.50
Perez Zaldivar, Ignacio	Call with S. Korczyk (partial), M. Cummings, D. Keddie (Deloitte) to discuss impairment considerations and other items that may impact Q3 2020 reporting in light of bankruptcy filing.	\$175.00	0.5	\$87.50
11/03/2020				
Alimchandani, Hero	Review thresholds and requirements for delisting and deregistration of public shares and/or debt.	\$175.00	1.0	\$175.00
Cummings, Molly	Call with S. Korczyk (Deloitte) to discuss questions for the company and filing considerations related to New York Stock Exchange delisting which occurred on 11/2.	\$175.00	0.1	\$17.50
Cummings, Molly	Call with D. Keddie (Deloitte) to discuss delisting notification.	\$175.00	0.2	\$35.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) to discuss questions for the company and filing considerations related to New York Stock Exchange delisting which occurred on 11/2.	\$175.00	0.1	\$17.50

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
11/11/2020				
Korczyk, Stefanie	Call with A. Cobb (CBL), D. Keddie (Deloitte) to discuss going concern and bankruptcy footnote disclosures in the draft Q3 2020 Form 10-Q -quarterly report.	\$175.00	0.7	\$122.50
11/18/2020				
Cummings, Molly	Call with E. Burns (Deloitte) to discuss client's request for Deloitte to speak with external counsel regarding liquidity covenant disclosures.	\$175.00	0.5	\$87.50
Cummings, Molly	Call with L. Snodgrass (Deloitte) to discuss client's request for Deloitte to speak with external counsel regarding liquidity covenant disclosures.	\$175.00	0.4	\$70.00
11/20/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement.	\$175.00	4.1	\$717.50
11/24/2020				
Kumar Venkatesh, Kumar Venkatesh	Test Covid abatement.	\$175.00	3.5	\$612.50
11/25/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test Covid abatement.	\$175.00	2.5	\$437.50
11/26/2020				
Kumar Venkatesh, Kumar Venkatesh	Continue to test Covid abatement.	\$175.00	3.9	\$682.50
11/30/2020				
Kumar Venkatesh, Kumar Venkatesh	Test revenue including Covid abatement.	\$175.00	1.5	\$262.50
Staner, Ryan	Review critical audit matter documentation.	\$175.00	2.0	\$350.00
12/07/2020				
Keddie, Danny	Document considerations for impact of COVID 19 and remote work environment on the audit plan and previous conclusions reached.	\$175.00	1.0	\$175.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
12/07/2020				
Korczyk, Stefanie	Review non-accelerated and small reporting company criteria and related audit considerations to understand impacts to the annual audit of CBL's exit from accelerated filer status.	\$175.00	0.4	\$70.00
Korczyk, Stefanie	Review Q4 2020 updates to considerations of how COVID-19 and the remote work environment impact on audit plan.	\$175.00	0.2	\$35.00
12/09/2020				
Cummings, Molly	Call with R. Staner, J. Staat, D. Keddie, S. Korczyk (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$175.00	0.5	\$87.50
Keddie, Danny	Call with M. Cummings, R. Staner, J. Staat, S. Korczyk (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$175.00	0.5	\$87.50
Korczyk, Stefanie	Call with M. Cummings, R. Staner, J. Staat and D. Keddie (Deloitte) to discuss year-end update of the impact of COVID-19 and the remote working environment on the audit plan.	\$175.00	0.5	\$87.50
01/05/2021				
Alimchandani, Hero	Call with S. Korczyk and D. Keddie (Deloitte) to discuss thresholds and requirements for filing status for smaller reporting company and non-accelerated filers.	\$175.00	0.6	\$105.00
Keddie, Danny	Call with S. Korczyk and H. Alimchandani (Deloitte) to discuss thresholds and requirements for filing status for smaller reporting company and non-accelerated filers.	\$175.00	0.6	\$105.00
Korczyk, Stefanie	Call with D. Keddie and H. Alimchandani (Deloitte) to discuss thresholds and requirements for filing status for smaller reporting company and non-accelerated filers.	\$175.00	0.6	\$105.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
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Out of Scope Audit Services

01/25/2021

Keddie, Danny	Prepare guidance related to interest expense treatment post and pre-petition.	\$175.00	0.3	\$52.50
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Subtotal for Out of Scope Audit Services:			27.6	\$4,830.00
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Preparation of Fee Applications

11/02/2020

Cummings, Molly	Call with M. Rothchild, R. Young (Deloitte) to discuss process for billings and fee approvals during bankruptcy.	\$175.00	0.5	\$87.50
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Subtotal for Preparation of Fee Applications:			0.5	\$87.50
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Quarterly Review Services

11/02/2020

Cummings, Molly	Call with D. Keddie (Deloitte) to discuss accounting implications of bankruptcy filing on long-lived asset impairment.	\$0.00	0.4	\$0.00
Cummings, Molly	Call with D. Keddie, S. Korczyk (Deloitte) to discuss Q3 2020 quarterly going concern facts and conclusion.	\$0.00	0.5	\$0.00
Cummings, Molly	Email A. Campanelli, S. Simpson, S. Theuer, L. Snodgrass (Deloitte) regarding update on U. S. Securities and Exchange Commission and department of justice (DOJ) investigations regarding agreement for association with Q3 2020 filing.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Address notes in fixed asset impairment analyses (Q3 2020) - Stroud.	\$0.00	2.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss open fixed asset impairment analysis and indicator questions.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Address notes in fixed asset impairment analyses (Q3 2020) - Brookfield and Laredo.	\$0.00	4.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/02/2020				
Keddie, Danny	Review impairment recoverability analysis for Meridian mall and Brookfield square.	\$0.00	0.5	\$0.00
Keddie, Danny	Call M. Cummings (Deloitte) to discuss accounting implications of bankruptcy filing on long-lived asset impairment.	\$0.00	0.4	\$0.00
Keddie, Danny	Document outlets at Atlanta other than temporary impairment analysis.	\$0.00	1.2	\$0.00
Keddie, Danny	Review Q3 2020 board minutes.	\$0.00	0.7	\$0.00
Keddie, Danny	Review quarterly procedures memo for the Q3 2020 Form 10-Q.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings and S. Korczyk (Deloitte) to discuss Q3 2020 quarterly going concern facts and conclusions.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with H. Alimchandani (Deloitte) to discuss impacts of delisting from New York Stock Exchange, reporting requirements, requirements for non-accelerated and smaller reporting company thresholds.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Update Q3 2020 Audit Committee presentation.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Call with M. Cummings and D. Keddie (Deloitte) to discuss Q3 2020 quarterly going concern facts and conclusion.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare Q3 2020 property level debt compliance testing.	\$0.00	3.0	\$0.00
Meriwether, Anna	Review Q2 2020 board committee minutes.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review Q3 20 10-Q tie out within the Deloitte disclosure analytics tool.	\$0.00	3.0	\$0.00
Nicholson, Sean	Review board of directors minutes for significant activity throughout the year.	\$0.00	2.0	\$0.00
Nicholson, Sean	Perform variance analysis procedures for quarterly review.	\$0.00	2.6	\$0.00
Nicholson, Sean	Perform quarterly Sarbanes procedures to note changes in internal controls over financial reporting over the course of the quarter.	\$0.00	2.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/02/2020				
Nicholson, Sean	Perform testing for gain on extinguishment of debt related to Hickory Point Mall conveyance.	\$0.00	2.1	\$0.00
11/03/2020				
Cummings, Molly	Call with D. Keddie, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Cummings, Molly	Review minutes from various board of director meetings related to Q3 2020 Meetings.	\$0.00	0.6	\$0.00
Cummings, Molly	Review Q3 2020 minutes, testing of gain on extinguishment of debt related to Hickory Point .	\$0.00	0.3	\$0.00
Cummings, Molly	Review Q3 2020 form 10-Q 2020.	\$0.00	1.0	\$0.00
Cummings, Molly	Call with A. Cobb (CBL), D. Keddie, S. Korczyk (Deloitte) to discuss New York Stock Exchange delisting, U. S. Securities and Exchange Commission filer classification, timing of Q3 2020 Form 10-Q - quarterly report- filing.	\$0.00	0.6	\$0.00
Cummings, Molly	Call with A. Cobb (CBL) to discuss Q3 2020 quarter status, potential for extension 12b-25, impacts of bankruptcy filing on quarterly impairment, de-listing status and impact on quarter filing.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Address notes in step 1 analyses (Q3 2020) - Stroud, Meridian.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Address notes in step 1 analyses (Q3 2020) - Brookfield, Gettysburg.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Prepare Q3 2020 impairment indicator/COVID screen workpaper.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Email M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) regarding Q3 2020 and control status.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/03/2020				
Hays, Aaron	Call with M. Cummings, D. Keddie, S. Korczyk, A. Meriwether (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Update other than temporary impairment analysis for outlets at Atlanta.	\$0.00	0.8	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with M. Cummings (Deloitte) to discuss delisting notification.	\$0.00	0.2	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss gain on extinguishment of debt testing for Hickory Point mall.	\$0.00	0.2	\$0.00
Keddie, Danny	Email A. Meriwether (Deloitte) regarding status plan for the week beginning 11/2 based on updated timelines of support from CBL.	\$0.00	0.1	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), M. Cummings, S. Korczyk (Deloitte) to discuss New York Stock Exchange delisting, U. S. Securities and Exchange Commission filer classification, timing of Q3 2020 Form 10-Q - quarterly report- filing.	\$0.00	0.6	\$0.00
Keddie, Danny	Prepare and send out Q3 2020 open items list to A. Cobb (CBL).	\$0.00	0.2	\$0.00
Keddie, Danny	Review responses to quarterly procedures memo.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL), M. Cummings and D. Keddie (Deloitte) to discuss New York Stock Exchange delisting, U. S. Securities and Exchange Commission filer classification, timing of Q3 2020 Form 10-Q - quarterly report- filing.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/03/2020				
Korczyk, Stefanie	Call with M. Cummings, D. Keddle, A. Meriwether, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Call with M. Cummings, D. Keddle, S. Korczyk, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.5	\$0.00
Meriwether, Anna	Continue to review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.1	\$0.00
Meriwether, Anna	Review quarterly Sarbanes procedures - Q3 2020 memo.	\$0.00	1.0	\$0.00
Nicholson, Sean	Update Deloitte Connect requests and review received items from client related to Q3 2020 review.	\$0.00	0.2	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020 on the first draft of financial statements.	\$0.00	3.2	\$0.00
Nicholson, Sean	Call with D. Keddle (Deloitte) to discuss gain on extinguishment of debt testing for Hickory Point mall.	\$0.00	0.2	\$0.00
Nicholson, Sean	Follow-up with C Alcones (CBL) on supporting documentation for the Q3 2020 Form 10-Q tie out.	\$0.00	0.2	\$0.00
Nicholson, Sean	Perform gain on extinguishment of debt testing procedures for Hickory point conveyance to lender.	\$0.00	0.4	\$0.00
11/04/2020				
Cummings, Molly	Review notes on CBLs first draft of Form 10-Q for Q3 2020.	\$0.00	0.5	\$0.00
Cummings, Molly	Review comment closure on memo summarizing Q3 2020 impairment indicators.	\$0.00	0.1	\$0.00
Cummings, Molly	Review closed notes on the outlet shoppes of Atlanta impairment workpaper.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/04/2020				
Grundberg, Ryan	Call with A. Houghton (CBL), T. Rumptz (Horizon EVP Real Estate) to discuss progression of land parcel sale at the outlets of Gettysburg.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with D. Keddle (Deloitte), A. Cobb, A. Houghton (CBL) to discuss process for impairment of previously impaired properties, update on status of Laredo step 1 recoverability analysis.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss impairment indicator follow-up questions.	\$0.00	0.9	\$0.00
Grundberg, Ryan	Continue to prepare impairment indicator/COVID screen workpaper.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Close COVID screen workpaper notes.	\$0.00	2.1	\$0.00
Hays, Aaron	Email S. Nicholson (Deloitte) regarding process of tying out financial statements to supporting documentation for quarterly review procedures.	\$0.00	0.5	\$0.00
Hays, Aaron	Call with A. Meriwether, S. Nicholson (Deloitte), A. Cobb, C. Alcones, A. Houghton, T. Overley and R. Carlton (CBL) to discuss status of Q3 10-Q 2020 -quarter report- open items and projected timeline.	\$0.00	0.2	\$0.00
Keddle, Danny	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton (CBL) to discuss process for impairment of previously impaired properties, update on status of Laredo step 1 recoverability analysis.	\$0.00	0.3	\$0.00
Keddle, Danny	Review CBL Q3 2020 form 10-Q - quarterly report- draft.	\$0.00	4.0	\$0.00
Keddle, Danny	Update documentation for impairment indicator review notes and documentation of unconsolidated affiliates.	\$0.00	1.0	\$0.00
Keddle, Danny	Review Q3 2020 impairment indicator COVID 19 screen process.	\$0.00	0.9	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/04/2020				
Korczyk, Stefanie	Prepare Q3 2020 quarterly review remarks to be presented to audit committee meeting to be held on 11/5.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Review first draft of Q3 2020 Form 10-Q.	\$0.00	1.5	\$0.00
Korczyk, Stefanie	Review first draft of Q3 2020 Form 10-Q.	\$0.00	1.4	\$0.00
Meriwether, Anna	Continue to perform review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.0	\$0.00
Meriwether, Anna	Call with S. Nicholson, A. Hays (Deloitte), A. Cobb, C. Alcones, A. Houghton, T. Overley and R. Carlton (CBL) to discuss status of Q3 10-Q 2020 -quarter report- open items and projected timeline.	\$0.00	0.2	\$0.00
Meriwether, Anna	Continue to review Q3 10-Q tie out within disclosure analytics.	\$0.00	2.4	\$0.00
Meriwether, Anna	Review Q3 2020 equity.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with A. Meriwether (Deloitte) to discuss planning workpaper comments (quarterly Sarbanes procedures), status of planning and quarterly items.	\$0.00	0.5	\$0.00
Nicholson, Sean	Call with A. Hays (Deloitte) to discuss internal control testing/documentation and outstanding items to complete such testing.	\$0.00	0.5	\$0.00
Nicholson, Sean	Review quarterly Sarbanes procedures to review significant changes in internal controls over financial reporting.	\$0.00	0.3	\$0.00
Nicholson, Sean	Prepare Q3 2020 quarterly Form 10-Q tie out procedures.	\$0.00	1.1	\$0.00
Nicholson, Sean	Call with A. Meriwether, A. Hays (Deloitte), A. Cobb, C. Alcones, A. Houghton, T. Overley and R. Carlton (CBL) to discuss status of Q3 10-Q 2020 -quarter report- open items and projected timeline.	\$0.00	0.2	\$0.00
Nicholson, Sean	Perform variance analysis to tie out of equity statement.	\$0.00	1.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/04/2020				
Staat, Jeff	Review Q3-20 10Q/impairments.	\$0.00	2.0	\$0.00
11/05/2020				
Cummings, Molly	Call with D. Keddie, S. Korczyk, A. Meriwether, S. Nicholson and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Cummings, Molly	Call with A. Cobb (CBL) to get update on the issues that J. Curry (CBL) discussed in the Audit Committee meeting.	\$0.00	0.2	\$0.00
Cummings, Molly	Meeting with S. Korczyk (Deloitte), A. Chapman, M. Dominski, C. Tiffany, J. Griffiths, R. Lieb, K. Nelson, S. Vogel, S. Lebovitz, M. Lebovitz, F. Khaleel, J. Curry (CBL) to discuss CBLs Q3 results, Deloitte's quarterly review procedures for 10-Q 2020.	\$0.00	1.7	\$0.00
Cummings, Molly	Meeting with D. Keddie, S. Korczyk (Deloitte) to discuss Audit Committee package and collective Q3 2020 form 10-Q comments.	\$0.00	1.0	\$0.00
Cummings, Molly	Prepare for Audit Committee meeting by reviewing full Audit Committee package materials.	\$0.00	4.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to address reforecasted adjustments supporting schedule.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Review COVID screen analysis/impairment indicator open items.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte), A. Houghton, R. Carlton (CBL) to discuss unconsolidated affiliates impairment analysis for other than temporary impairment analysis.	\$0.00	0.8	\$0.00
Grundberg, Ryan	Address review notes within Q3 2020 fixed asset impairment analyses and update for support received from client.	\$0.00	3.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/05/2020				
Grundberg, Ryan	Prepare COVID screen analysis and update review notes from D. Keddie (Deloitte)	\$0.00	3.9	\$0.00
Grundberg, Ryan	Email A. Houghton (CBL) to request support for impairment indicator testing workpaper.	\$0.00	0.1	\$0.00
Hays, Aaron	Call with M. Cummings, D. Keddie, S. Korczyk, A. Meriwether, S. Nicholson (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Keddie, Danny	Meeting with M. Cummings and S. Korczyk (Deloitte) to discuss Audit Committee package and collective Q3 2020 form10-Q comments.	\$0.00	1.0	\$0.00
Keddie, Danny	Review updates made to Q3 2020 impairment indicator COVID screen.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with S. Nicholson (Deloitte) to discuss variance analysis for Q3 2020 quarterly review and control documentation for year-end audit procedures.	\$0.00	0.4	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte), A. Houghton and R. Carlton (CBL) to discuss unconsolidated affiliates impairment analysis for other than temporary impairment analysis.	\$0.00	0.8	\$0.00
Keddie, Danny	Review CBL board materials for Q3 2020 audit committee presentation.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Meeting with M. Cummings (Deloitte), A. Chapman, M. Dominski, C. Tiffany, J. Griffiths, R. Lieb, K. Nelson, S. Vogel, S. Lebovitz, M. Lebovitz, F. Khaleel, J. Curry (CBL) to discuss CBLs Q3 results, Deloitte's quarterly review procedures for 10-Q 2020.	\$0.00	1.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/05/2020				
Korczyk, Stefanie	Meeting with M. Cummings and D. Keddie (Deloitte) to discuss Audit Committee package and collective Q3 2020 form 10-Q comments.	\$0.00	1.0	\$0.00
Korczyk, Stefanie	Review assessment of misstatements and deficiencies in internal controls for the Q3 2020 quarterly review.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Email J. Staat (Deloitte) to provide an update on bankruptcy disclosures and 12b-25 -notice of late filing- extension for filing of Form 10-Q.	\$0.00	0.1	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, D. Keddie, S. Korczyk, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.6	\$0.00
Meriwether, Anna	Continue to perform review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.0	\$0.00
Meriwether, Anna	Continue to review Q3 10-Q tie out within disclosure analytics.	\$0.00	3.5	\$0.00
Meriwether, Anna	Call with A. Cobb, T. Overley (CBL) to discuss variance analysis questions for Q3 2020 quarterly review.	\$0.00	0.5	\$0.00
Meriwether, Anna	Prepare assessment of deficiencies and misstatements.	\$0.00	0.5	\$0.00
Nicholson, Sean	Continue to perform variance analysis to tie out of cash flow and equity statements.	\$0.00	3.7	\$0.00
Nicholson, Sean	Perform variance analysis to tie out of cash flow and equity statements.	\$0.00	3.7	\$0.00
Nicholson, Sean	Review legal letter confirmation responses to assess if items required follow up.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/05/2020				
Nicholson, Sean	Prepare required reporting documentation for quarterly procedures.	\$0.00	1.3	\$0.00
Nicholson, Sean	Address notes on balance sheet and income statement variance analysis prior to call with client on the topic of the variance analysis.	\$0.00	0.4	\$0.00
Nicholson, Sean	Email D. Keddie (Deloitte) regarding variance analysis for Q3 2020 quarterly review.	\$0.00	0.4	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	2.0	\$0.00
11/06/2020				
Cummings, Molly	Review comment clearance on flux analysis (variation analysis of balance sheet and profit & loss) Q3 2020.	\$0.00	0.3	\$0.00
Cummings, Molly	Review Q3 2020 going concern memo.	\$0.00	0.5	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss Q3 2020 step 1 open items including but not limited to Stroud and Gettysburg.	\$0.00	0.2	\$0.00
Grundberg, Ryan	Address Q3 2020 fixed asset impairment analysis notes - various properties.	\$0.00	2.4	\$0.00
Grundberg, Ryan	Call with D. Keddie (Deloitte) to discuss status and question on Q3 2020 impairment process related to recoverability analyses and impairment indicator.	\$0.00	0.8	\$0.00
Keddie, Danny	Review recoverability analyses for Stroud, Brookfield Square and Meridian mall.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with R. Grundberg (Deloitte) to discuss status and questions on Q3 2020 Impairment process related to recoverability analyses and impairment indicator.	\$0.00	0.8	\$0.00
Keddie, Danny	Clear notes to Q3 2020 impairment indicator COVID screen testing.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/06/2020				
Korczyk, Stefanie	Review Q3 2020 analytical procedures over statements of cash flows and statement of equity.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Review Q3 2020 journal entries related to litigation settlement payable.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Review Q3 2020 requested management representations.	\$0.00	0.2	\$0.00
Meriwether, Anna	Continue to prepare Q3 2020 cash flow worksheet .	\$0.00	2.0	\$0.00
Meriwether, Anna	Populate Q3 2020 statement of cash flows.	\$0.00	2.0	\$0.00
Nicholson, Sean	Address notes in the management representation letter.	\$0.00	0.1	\$0.00
Nicholson, Sean	Prepare assessment of litigation matters as reported in legal letter confirmations.	\$0.00	2.1	\$0.00
Nicholson, Sean	Continue to perform variance analysis to tie out of cash flow and equity statements.	\$0.00	2.5	\$0.00
Staat, Jeff	Continue to review Q3-20 10Q/impairments.	\$0.00	2.0	\$0.00
11/08/2020				
Grundberg, Ryan	Close Q3 2020 fixed asset impairment analysis and test data notes.	\$0.00	2.0	\$0.00
Keddie, Danny	Document updates for El Paso other than temporary impairment analysis.	\$0.00	0.2	\$0.00
Keddie, Danny	Document updates to impairment indicator and other than temporary impairment analysis for concurring partner review comments.	\$0.00	0.4	\$0.00
Nicholson, Sean	Address notes on equity and cash flow analytic for Q3 2020 review procedures.	\$0.00	1.1	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020.	\$0.00	1.7	\$0.00
Staat, Jeff	Review joint venture impairment memo and workpapers.	\$0.00	1.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/09/2020				
Cummings, Molly	Review minutes of Board of Directors related to October 2020.	\$0.00	0.1	\$0.00
Cummings, Molly	Review CBL's Form 12b-25 - notice of late filing- filing.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Prepare summary of previously impaired properties analysis.	\$0.00	1.9	\$0.00
Grundberg, Ryan	Continue to close Q3 2020 fixed asset impairment analysis and test data notes.	\$0.00	1.8	\$0.00
Keddie, Danny	Review previously impaired impairment indicator documentation.	\$0.00	0.6	\$0.00
Keddie, Danny	Review draft 12B-25 form for delay in filing of Q3-20 form 10-Q due to bankruptcy filing of CBL.	\$0.00	0.1	\$0.00
Keddie, Danny	Review board minutes subsequent to quarter end for the Q3 2020 form 10-Q -quarterly report- filing.	\$0.00	0.2	\$0.00
Korczyk, Stefanie	Clear notes on analytical procedures over statements of cash flows and statement of equity for Q3 2020 review.	\$0.00	0.3	\$0.00
Meriwether, Anna	Review 10Q tie-out by checking numbers within footnotes and financial statement agree to the underlying support.	\$0.00	2.0	\$0.00
Meriwether, Anna	Review quarterly minutes and checklists.	\$0.00	1.0	\$0.00
Meriwether, Anna	Prepare Q3 2020 cash flow worksheet for the Q3 2020 review.	\$0.00	2.0	\$0.00
Nicholson, Sean	Review board meeting minutes for meetings subsequent to period end (9/30/20) for any significant items that might require follow up.	\$0.00	0.5	\$0.00
Staat, Jeff	Review Q3-20 10Q document.	\$0.00	1.6	\$0.00
11/10/2020				
Cummings, Molly	Call with D. Keddie (partial), J. Staat (Deloitte) to discuss status other than temporary impairment analysis procedures.	\$0.00	0.4	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/10/2020				
Grundberg, Ryan	Call with A. Meriwether (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.8	\$0.00
Hays, Aaron	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Review second draft of form 10-Q - quarterly report - transfer of comments from first draft.	\$0.00	1.5	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings and J. Staat (Deloitte) to discuss status other than temporary impairment analysis procedures.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Review second draft of Q3 2020 Form 10-Q, specifically including going concern and bankruptcy disclosures.	\$0.00	1.4	\$0.00
Korczyk, Stefanie	Update going concern evaluation and management representations based on draft going concern disclosure language.	\$0.00	0.3	\$0.00
Korczyk, Stefanie	Email A. Cobb (CBL) regarding management representations for Q3 2020 review, including blackline of changes from prior quarter.	\$0.00	0.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/10/2020				
Korczyk, Stefanie	Email J. Staat (Deloitte) regarding draft #2 of the CBL's Q3 2020 Form 10-Q.	\$0.00	0.1	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Meriwether, Anna	Continue to review 10Q tie-out by confirming numbers within footnotes and financial statement agree to the underlying support.	\$0.00	4.0	\$0.00
Nicholson, Sean	Prepare comments to the client based on 10Q -quarter report- tie out procedures for the Q3 2020 review.	\$0.00	0.6	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020.	\$0.00	1.1	\$0.00
Staat, Jeff	Call with M. Cummings and D. Keddie (partial) (Deloitte) to discuss status other than temporary impairment analysis procedures.	\$0.00	0.4	\$0.00
11/11/2020				
Cummings, Molly	Call with S. Korczyk and D. Keddie (Deloitte) to discuss going concern and bankruptcy disclosures in the Q3 form 10-Q 2020-quarterly report.	\$0.00	0.6	\$0.00
Cummings, Molly	Review Form 10-Q 2020 -quarterly report- second draft.	\$0.00	1.0	\$0.00
Grundberg, Ryan	Call with D. Keddie, A. Meriwether (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00
Keddie, Danny	Review of going concern disclosure including reviewing competitor disclosures.	\$0.00	1.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/11/2020				
Keddie, Danny	Call with A. Meriwether and R. Grundberg, (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00
Keddie, Danny	Call with S. Korczyk and M. Cummings (Deloitte) to discuss going concern and bankruptcy disclosures in the Q3 form 10-Q 2020-quarterly report.	\$0.00	0.6	\$0.00
Keddie, Danny	Call with A. Cobb (CBL), S. Korczyk (Deloitte) to discuss going concern and bankruptcy footnote disclosures in the draft Q3 2020 Form 10-Q -quarterly report.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with A. Cobb, A. Houghton (CBL) to discuss credit loss conclusions regarding guarantees on debt.	\$0.00	0.7	\$0.00
Meriwether, Anna	Continue to review 10Q tie-out by checking numbers within footnotes and financial statement agree to the underlying support.	\$0.00	2.0	\$0.00
Nicholson, Sean	Call with D. Keddie (Deloitte), T. Overley and A. Cobb (CBL) to discuss variance analysis control as part of year-end audit procedures.	\$0.00	0.4	\$0.00
Staat, Jeff	Review impairment analysis.	\$0.00	1.2	\$0.00
11/12/2020				
Cummings, Molly	Call with S. Korczyk, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson and A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Cummings, Molly	Call with S. Korczyk (Deloitte) for discussion regarding nature of cash trap on property level mortgage and accounting treatment as cash vs. restricted cash.	\$0.00	0.6	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/12/2020				
Cummings, Molly	Review drafts of going concern wording.	\$0.00	0.3	\$0.00
Grundberg, Ryan	Call with M. Cummings, S. Korczyk, D. Keddie, A. Meriwether, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Call with M. Cummings, S. Korczyk, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Keddie, Danny	Review going concern disclosure.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review cash flow workbook for Q3 2020 quarterly review over Form 10-Q -quarter report.	\$0.00	0.9	\$0.00
Korczyk, Stefanie	Call with M. Cummings, D. Keddie, A. Meriwether, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00
Korczyk, Stefanie	Discuss with A. Cobb (CBL) regarding nature of cash trap on property level mortgages and corresponding accounting research/evaluation of balance sheet classification.	\$0.00	1.2	\$0.00
Korczyk, Stefanie	Call with M. Cummings (Deloitte) for discussion regarding nature of cash trap on property level mortgage and appropriateness of accounting treatment as cash vs. restricted cash.	\$0.00	0.6	\$0.00
Meriwether, Anna	Call with M. Cummings, S. Korczyk, D. Keddie, R. Grundberg, S. Nicholson, A. Hays (Deloitte) to discuss status of Q3 2020 quarterly review and testing of internal controls over financial reporting.	\$0.00	0.7	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/12/2020				
Meriwether, Anna	Call with R. Grundberg (Deloitte), A. Cobb, A. Houghton, R. Carlton, C. Alcones (CBL) to discuss status of Q3 2020 quarterly review and related open items.	\$0.00	0.5	\$0.00
Meriwether, Anna	Review the Q3 2020 10Q tie-out by checking whether numbers within footnotes and financial statement agree to the underlying support.	\$0.00	3.0	\$0.00
Nicholson, Sean	Continue to review tie out procedures for Q3 2020.	\$0.00	1.1	\$0.00
Nicholson, Sean	Prepare U. S. Securities and Exchange Commission and Generally Accepted Accounting Principles checklists required for Q3 2020 review procedures.	\$0.00	0.6	\$0.00
Staat, Jeff	Review management representation letter.	\$0.00	0.4	\$0.00
11/13/2020				
Cummings, Molly	Finalize review of Form 10-Q - quarterly report- involving conferring with audit managers, reading tracked changes document, answering questions from A. Cobb (CBL), reviewing notices from Wells Fargo referred to in financial statement notes.	\$0.00	3.0	\$0.00
Grundberg, Ryan	Call with A. Houghton (CBL) to discuss status of other than temporary impairment updates.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Address Q3 2020 fixed asset impairment analyses notes.	\$0.00	0.7	\$0.00
Grundberg, Ryan	Review CBRE (third party company) appraisal draft cap rate %'s and compare to high level Covid screen.	\$0.00	0.4	\$0.00
Grundberg, Ryan	Review open items on Q3 2020 impairment indicator analysis.	\$0.00	1.8	\$0.00
Keddie, Danny	Review updates to form 10-Q draft.	\$0.00	1.5	\$0.00
Keddie, Danny	Generate open items listing of items required for Q3 2020 form 10-Q for CBL.	\$0.00	0.1	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/13/2020				
Meriwether, Anna	Continue to review the Q3 2020 10Q tie-out by checking whether numbers within footnotes and financial statement agree to the underlying support.	\$0.00	2.0	\$0.00
Meriwether, Anna	Resolve discrepancies and close notes on the Q2 2020 cash flow worksheet.	\$0.00	3.0	\$0.00
Nicholson, Sean	Review tie out procedures for Q3 2020.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to tie out procedures for Q3 2020.	\$0.00	1.4	\$0.00
Nicholson, Sean	Call with D. Keddle, A. Hays (Deloitte) to discuss documentation questions for testing of internal controls over financial reporting.	\$0.00	0.2	\$0.00
Nicholson, Sean	Address notes within the quarterly checklists required for the Q3 2020 review.	\$0.00	1.5	\$0.00
Staat, Jeff	Review Q3-20 10Q.	\$0.00	0.4	\$0.00
11/14/2020				
Keddle, Danny	Review Form 10-Q updates.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review updated draft of Q3 2020 Form 10-Q.	\$0.00	1.1	\$0.00
Nicholson, Sean	Continue to pursue tie out procedures for Q3 2020.	\$0.00	0.9	\$0.00
Nicholson, Sean	Review legal letter confirms and address notes on related litigation memo.	\$0.00	0.9	\$0.00
Nicholson, Sean	Continue to review tie out procedures for Q3 2020.	\$0.00	4.0	\$0.00
11/15/2020				
Keddle, Danny	Review Form 10-Q draft updates and changes.	\$0.00	1.5	\$0.00
Keddle, Danny	Review U. S. Securities and Exchange Commission and generally accepted accounting principles checklists for Q3 form 10-Q - quarterly report.	\$0.00	1.0	\$0.00
Nicholson, Sean	Continue to review tie out procedures for Q3 2020.	\$0.00	0.8	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/16/2020				
Cummings, Molly	Review draft 5 and draft 6 of Form 10-Q 2020 Q3 2020 and approval of return of interests.	\$0.00	0.6	\$0.00
Grundberg, Ryan	Close Q3 2020 COVID screen/impairment indicator questions.	\$0.00	1.7	\$0.00
Keddie, Danny	Review Form 10-Q tie out documentation.	\$0.00	1.0	\$0.00
Keddie, Danny	Call with R. Carlton (CBL) to discuss U. S. Securities and Exchange Commission rule 3-10 regarding required disclosures in Form 10-Q financial statements.	\$0.00	0.3	\$0.00
Keddie, Danny	Review final draft of Q3 2020 10-Q.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Finalize fluctuation analysis workpapers in Q3 2020 review files based on reclass of cash to restricted cash and other final adjustments to the draft Form 10-Q -quarter report.	\$0.00	0.6	\$0.00
Korczyk, Stefanie	Review updated draft of Q3 2020 Form 10-Q.	\$0.00	0.5	\$0.00
Korczyk, Stefanie	Call with A. Cobb (CBL) to discuss management representations to be provided by CBL in conjunction with the Q3 2020 review.	\$0.00	0.2	\$0.00
Meriwether, Anna	Prepare return on investment for 10Q - quarter report - issuance and close remaining quarterly workpaper notes.	\$0.00	4.0	\$0.00
Nicholson, Sean	Continue to pursue tie out procedures for Q3 2020.	\$0.00	4.7	\$0.00
11/18/2020				
Nicholson, Sean	Call with K. James, D. Keddie, K. Venkatesh, A. Meriwether (Deloitte) to discuss status of planning and interim substantive procedures for joint venture audits.	\$0.00	0.5	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
11/23/2020				
Meriwether, Anna	Prepare record of issuance for filing, send out representation letters to A. Cobb, F. Khaleel, S. Lebovitz (CBL) for signature and assist client with DocuSign access.	\$0.00	2.8	\$0.00
12/03/2020				
Grundberg, Ryan	Finalize Q3 2020 impairment items for archival.	\$0.00	2.1	\$0.00
Meriwether, Anna	Document accounts receivable cash application controls.	\$0.00	3.0	\$0.00
12/07/2020				
Meriwether, Anna	Close open notes within worksheets that tie out to the 10-Q -quarter report.	\$0.00	1.0	\$0.00
12/08/2020				
Meriwether, Anna	Run Q3 2020 file check and cleanup file based on results.	\$0.00	2.0	\$0.00
12/10/2020				
Keddie, Danny	Review audit file for CBL Q3 2020 archive.	\$0.00	0.5	\$0.00
12/14/2020				
Keddie, Danny	Review audit file for Q3 2020 file archive readiness.	\$0.00	0.3	\$0.00
12/15/2020				
Keddie, Danny	Review log of changes, index for completeness, file check report for the Q3 2020 audit file prior to archive.	\$0.00	0.8	\$0.00
Korczyk, Stefanie	Clear notes in Q3 2020 review file, review file index, approve Q3 2020 review file archive.	\$0.00	0.6	\$0.00
Meriwether, Anna	Review Q3 2020 file by running file checks.	\$0.00	2.0	\$0.00
Meriwether, Anna	Close remaining Q3 2020 notes on legal letters and summary memo.	\$0.00	2.0	\$0.00
12/16/2020				
Meriwether, Anna	Upload deliverables and prepare Q3 2020 for archive.	\$0.00	2.0	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Date	Description	Rate	Hours	Fees
<i>Quarterly Review Services</i>				
12/17/2020				
Meriwether, Anna	Prepare Q3 2020 file for upload.	\$0.00	2.0	\$0.00
Subtotal for Quarterly Review Services:			276.1	\$0.00
Total			2,821.8	\$32,887.50

Adjustment				
Progress Billing: Fixed Fee				\$314,257.00
Quarterly Review Fixed Fee				\$100,000.00
Adjustment Subtotal :				\$414,257.00
Total			2,821.8	\$447,144.50

Recapitulation

Name	Rate	Hours	Fees
Cummings, Molly	\$600.00	20.4	\$12,240.00
Kelley, James	\$600.00	2.1	\$1,260.00
Scalese, Mark	\$600.00	4.3	\$2,580.00
Snodgrass, Lori	\$600.00	4.2	\$2,520.00
Staner, Ryan	\$600.00	0.5	\$300.00
Treiber, John	\$600.00	0.5	\$300.00
Williams, Bryan	\$600.00	2.9	\$1,740.00
Korczyk, Stefanie	\$500.00	5.6	\$2,800.00
Keddie, Danny	\$450.00	7.3	\$3,285.00
Alimchandani, Hero	\$175.00	2.1	\$367.50
Cummings, Molly	\$175.00	3.7	\$647.50
Keddie, Danny	\$175.00	2.8	\$490.00
Korczyk, Stefanie	\$175.00	6.7	\$1,172.50
Kumar Venkatesh, Kumar Venkatesh	\$175.00	15.5	\$2,712.50
Nicholson, Sean	\$175.00	0.2	\$35.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Recapitulation

Name	Rate	Hours	Fees
Perez Zaldivar, Ignacio	\$175.00	0.5	\$87.50
Staner, Ryan	\$175.00	2.0	\$350.00
Atkins, Barry	\$0.00	0.5	\$0.00
Bell, Caleb	\$0.00	109.3	\$0.00
Bhavana, Nadakurthi	\$0.00	2.0	\$0.00
Campanelli, Anthony	\$0.00	0.5	\$0.00
Cummings, Molly	\$0.00	106.6	\$0.00
Edwards, Amy A	\$0.00	1.5	\$0.00
Grundberg, Ryan	\$0.00	394.5	\$0.00
Gu, Meg	\$0.00	10.0	\$0.00
Gupta, Neha	\$0.00	4.0	\$0.00
Hays, Aaron	\$0.00	382.4	\$0.00
James, Kuruvilla	\$0.00	45.3	\$0.00
Karafiat, Ella	\$0.00	0.3	\$0.00
Keddie, Danny	\$0.00	141.1	\$0.00
Korczyk, Stefanie	\$0.00	142.4	\$0.00
Kumar Venkatesh, Kumar Venkatesh	\$0.00	279.9	\$0.00
Mangal, Aastha	\$0.00	11.0	\$0.00
Meriwether, Anna	\$0.00	456.5	\$0.00
Nicholson, Sean	\$0.00	447.2	\$0.00
Perez Zaldivar, Ignacio	\$0.00	0.3	\$0.00
Puppala, Deepesh Puppala	\$0.00	11.0	\$0.00
Reddy, Nimmala Srikanth	\$0.00	5.0	\$0.00
Sanghvi, Jiten	\$0.00	1.4	\$0.00
Scheibel, Patrick	\$0.00	1.0	\$0.00
Sikand, Prerna	\$0.00	1.5	\$0.00
Smith, Wyn	\$0.00	2.1	\$0.00
Snodgrass, Lori	\$0.00	1.2	\$0.00
Staat, Jeff	\$0.00	24.2	\$0.00

CBL & Associates

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2020 - January 31, 2021

Recapitulation

Name	Rate	Hours	Fees
Stiffler, Tommy	\$0.00	4.4	\$0.00
Suryateja, D	\$0.00	2.0	\$0.00
Veluri, Pavani	\$0.00	3.0	\$0.00
Vijayapurkar, Vallabh Chandramouli	\$0.00	129.3	\$0.00
Vuthem, bhavana	\$0.00	12.0	\$0.00
Williams, Bryan	\$0.00	0.3	\$0.00
Zotti, Bill	\$0.00	6.8	\$0.00
Progress Billing: Fixed Fee			\$314,257.00
Quarterly Review Fixed Fee			\$100,000.00
Total		2,821.8	\$447,144.50

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

_____	§	
In re:	§	Chapter 11
	§	
CBL & ASSOCIATES	§	Case No. 20-35226 (DRJ)
PROPERTIES, INC., <i>et al.</i> , ¹	§	
	§	(Jointly Administered)
Debtors.	§	
_____	§	

**ORDER GRANTING DELOITTE & TOUCHE LLP’S FIRST INTERIM FEE
APPLICATION FOR COMPENSATION FOR SERVICES RENDERED AS
INDEPENDENT AUDITOR FOR THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM NOVEMBER 1, 2020 THROUGH JANUARY 31, 2021**

CAME ON FOR CONSIDERATION, the *First Interim Fee Application for Compensation for Services Rendered as Independent Auditor for the Debtors and Debtors-in-Possession for the Period from November 1, 2020 through January 31, 2021* (the “Application”) filed by Weil, Gotshal & Manges LLP on behalf of Deloitte & Touche LLP (“Deloitte & Touche”), and the Court having reviewed the Application, the matters contained therein and exhibits thereto, and being of the opinion that the professional fees and expenses incurred should be allowed and paid by Debtors, it is therefore

ORDERED, that Deloitte & Touche is hereby allowed interim compensation for professional fees in the amount of \$447,144.50 and expenses in the amount of \$0.00 incurred from November 1, 2020 through January 31, 2021; it is further

ORDERED, that the Debtors are authorized and directed to pay Deloitte & Touche the amount of \$447,144.50 as approved herein less any amounts previously paid with respect thereto.

Dated: _____, 2021
Houston, Texas

THE HONRABLE DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE